The Bombay Gazette

No. 11,646 New Series. BOMBAY :—MONDAY, MARCH 29, 1886.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

STEAM TO ADEN, SUEZ, PORT SAID, MALTA, GIBRALTAR, PLYMOUTH, LONDON, BRINDISI, VENICE, TRIESTE, AND MARSEILLES.

PROGRAMME OF DEPARTURES.

Vessels.	Tons	H. P.	Captains.	FRIDAY 1886.
M AUSTRALIA	3661	800	E. Ashdown	2nd April.
L PESHAWUR	3900	600	L. H. Moule	9th ,,
— ASSAM	3038	500	W. J. Nantes	16th ,,
L CLYDE	4124	800	E. M. Edmond	23rd ,,
M MIRZAPORE	3887	600	R. Harvey	30th ,,
L HYDASPES	2984	500	G. Scrivener	7th May.
— GWALIOR	2733	500	P. Harris	14th ,,
L THAMES	4101	800	W. A. Seaton	21st ,,
				TUESDAY.
M MALWA	[illegible]	500	G. W. Atkinson	25th
L ANCONA	3130	[illegible]	S. F. Cole	1st June.

The steamers marked L proceed direct to London via Malta; and those marked M via Marseilles. By the others, passengers for London change vessels at Suez. All London steamers call at Plymouth.

A steam-barge will leave the Apollo Bunder at 3 p.m. on the day of sailing to convey passengers on board.

STEAM TO COLOMBO, STRAITS, CHINA, JAPAN, AND AUSTRALIA.

Vessels.	Tons.	H.P.	Captains.	1886.
PEKIN	3900	600	A. Symons	2nd April.
RAVENNA	3372	700	A. B. Daniell	16th ,,
VERONA	3116	500	M. de Horne	30th
ROSETTA	3502	700	G. W. Brady	14th May,
ROHILLA	3500	700	W. B. Barratt	28th ,,

Return Tickets are now issued at greatly reduced rates to all ports, for particulars of which apply to

F. D. PARKER,
Superintendent, P. & O. S. N. Company.
Bombay, March 13, 1886.

NAVIGAZIONE GENERALE ITALIANA
SOCIETA RIUNITE FLORIO RUBATTINO.

THE Regular Mail-steamers leave BOMBAY on the 1st of each month at noon, calling at ADEN, SUEZ, PORT SAID, MESSINA, NAPLES, GENOA, and MARSEILLES, starting from GENOA on the 24th of every month for BOMBAY.

FARE to all Ports of Italy Rs. 500, Rs. 340, Rs. 150, for First, Second, and Third Class, respectively, inclusive of Wine. Infants are allowed free. Children over three and under ten years, half fare. Families will be allowed liberal discount. To Marseilles Rs. 20, 10, and 5 extra, for First, Second, and Third Class, respectively.

Passengers' heavy Baggage will be delivered in LONDON, FREE OF CHARGE, to the extent allowed in the Handbooks.

A discount of 35, 20, and 10 per cent. is allowed Passengers returning within three, six, and twelve months respectively, from the date of LANDING.

The following or other First Class Steamers will leave Bombay:—

	Tons.	H.P.	
RAFFAELE RUBATTINO	5,000	850	1st April 1886
MANILLA	5,000	850	1st May 1886
DOMENICO BALDUINO (late China)	5,000	850	1st June 1886

Steam Launch leaves Apollo Bunder between 10 and 11 a.m. on the day of sailing, with Passengers and heavy Baggage.

Through Railway Tickets available for 17 days to London via Calais or Brighton, both from Genoa and Naples, are issued here.

For Handbooks of information and other particulars apply to

F. BOZZONI,
Agent.
Sassoon House, Elphinstone Circle, Bombay, Mar. 27, 1886.

AUSTRO-HUNGARIAN LLOYD'S S. N. Co.

REGULAR FORTNIGHTLY LINE OF STEAMERS BETWEEN BOMBAY, BRINDISI, AND TRIESTE, VIA CANAL.

Steamers.	Captains.	Tons.	H. P.	To sail 1886.
ELEKTRA	G. Ragusin	4,200	600	3rd April.
PANDORA	G. Mettel	3,500	550	16th ,,
POSEIDON (New)	G. Donelich	4,600	650	3rd May
BERENICE	G. B. Verona	3,500	550	16th ,,
AMPHITRITE	B. Gelcich	4,600	650	3rd June.
VORWAERTS	P. Andrianich	2,800	550	16th ,,

A Surgeon and Stewardess on board of every Steamer.

RATES OF PASSAGE MONEY.

	1st Class.	2nd Class.	Deck
TRIESTE OR BRINDISI	Rs. 500	Rs. 300	Rs. 130

RETURN TICKETS are now issued available for SIX MONTHS at the following rates:—

	1st Class.	2nd Class.
TRIESTE OR BRINDISI	Rs. 800	Rs. 480

Above rates include Wines supplied at meals.

Steamers for BOMBAY leave TRIESTE on the 5th, and BRINDISI on the 7th, of each month.

The Company's steam launch will be in attendance at the Apollo-bunder on the day of sailing to convey passengers and their luggage to the steamer, free of charge.

STEAM TO COLOMBO, PENANG, SINGAPORE AND HONGKONG.

Steamer.	Captain.	Tons.	H.P.	To sail 1886.
AMPHITRITE	B. Gelcich	4,600	650	1st April

EXTRA STEAMER TO TRIESTE *VIA* ADEN, SUEZ AND PORT SAID.

THE Company's s. s. THISBE, Captain C. Bechtinger, 3,000 Tons, 450 H.P., will sail as above on the 24th April, 1886.

RATES OF PASSAGE.

To TRIESTE .... Rs. 400 } wines extra.
,, SUEZ .... ,, 300 }

No Cargo will be received on board after sunset on the day previous to sailing.

For further particulars, freight, passage, &c., apply to

J. JANNI,
Agent.
Sassoon House, 20, Church-gate-street,
Bombay, 27th March 1886.

BOMBAY TO MARSEILLES DIRECT.

THE s.s. CLAN BUCHANAN will sail from BOMBAY for MARSEILLES direct about the 3rd proximo. This steamer has excellent accommodation for first-class passengers, and is favorably known on the Calcutta line. The Saloon and State rooms are on the upper deck. Separate music and smoking rooms.

For rates of passage, &c., apply to

FINLAY, MUIR, & Co., Agents.

ANCHOR LINE.
INDIAN SERVICE BETWEEN BOMBAY, LIVERPOOL, AND MEDITERRANEAN.

BOMBAY TO LIVERPOOL DIRECT.

s.s. BRITANNIA	3062	450	F. Bilgot	3rd April.
s.s. CALIFORNIA	3116	450	W. S. Young	14th ,,
s.s. VICTORIA	3232	450	Wm. Russel	15th May
s.s. NUBIA	—	—	—	22nd ,,

To be followed by other first-class steamers at regular intervals.

For rates of passage and further particulars apply to

W. & A. GRAHAM & Co.,
Bombay, March 27, 1886. Agents.

GRINDLAY, GROOM, AND Co., BOMBAY,
GRINDLAY AND Co., CALCUTTA,

PASSAGES BOOKED by P. and O. and all other steamers, without charge for commission. A copy of Grindlay's Handbook for Travellers may be obtained free on application.

THE fast Steamer "[illegible]" will sail for LIVERPOOL on the 3rd April. Splendid accommodation for a limited number of passengers.

For further particulars apply to the Captain, Prince's Dock, or to

KILLICK, NIXON & Co.,
Agents.

BOMBAY RACES.

CHRONOGRAPH WATCHES.

In Stout Sterling Silver Case .... Rs. 70
Do. in 18-carat Gold .... ,, 175

CHRONOGRAPH WATCHES.
HIGHEST CLASS OF WORKMANSHIP PROCURABLE.

In Stout Crystal-faced Case .... Rs. 350
Do. in Hunting Case .... ,, 375

FAVRE, LEUBA & CO.

SCOTT & Co., M.R.C.V.S., VETERINARY SURGEONS.

HORSE EXAMINATION CERTIFICATES, Rs. 10; Examination and Verbal Opinion, Rs. 5; Horses standing at livery on Commission sale, Rs. 50 per month, including horse-keeper. Commission on Horses bought and sold Rs. 17. Up-country commissions towards buying and selling of horses will meet our best attention. Horses broken to single and double harness in the yards. Single, Rs. 15; double Rs. 30. The Horse Shoeing Forge under the management of a thoroughly practical English Farrier, and every class of shoeing done.

THE *BOMBAY GAZETTE* POONA AGENCY.

FROM this date we have appointed Messrs. COOPER, MADON and Co. our Agents at Poona for the sale of

The *Bombay Gazette* Daily,
,, ,, ,, Overland Summary,
,, ,, ,, Weekly Budget,
,, ,, ,, Bi-weekly,
The Indian Travellers' Guide,
Maclean's Guide to Bombay,

and for all other publications issuing from this Office.

Apply at Messrs. COOPER, MADON and Co., Branch Establishment, East-street, Poona.

SHIPPING.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (LIMITED)

Intend to despatch Steamers as follows:—

FOR KURRACHEE AND KATTYWAR COAST.

S. S. "EUPHRATES," 803 tons, on FRIDAY, 2nd April, 1886, at noon, calling at Verawal, Mangarole, Pore Bunder, and Cutch Mandvie, weather permitting.

FOR KURRACHEE AND PERSIAN GULF.

S. S. "PACHUMBA," 867 tons, on MONDAY, [illegible] March (on arrival of outward English Mail), calling at Kurrachee, Bunder Abbas, Lingah, Bahrein, Bushire, Fao, and Busreh, in the foregoing or any order, weather permitting.

FOR COAST AND CALCUTTA.

S. S. "AGRA," 1,907 tons, on WEDNESDAY, 31st March, at 5 p.m., calling at such ports as may be arranged. Particulars can be ascertained on application to the undersigned.

MACKINNON, MACKENZIE & Co.,
Bombay, 27th March, 1886. Agents.

COOK'S TRAVELLING TICKETS.

PASSAGES ENGAGED without charge for commission and THROUGH TICKETS ISSUED good for one or more passengers, any day, from any Railway Station in India to all parts of Europe, Egypt, Palestine, Japan, America, Australia, &c., allowing breaks of journey anywhere *en route* and available by—

ALL TRAINS AND ANY LINE OF STEAMERS.

Through Bookings to London at the lowest possible fares. Quotations and every information *re* Quarantine, Steamer sailings, Sleeping Cars, &c., freely given. Cook's Coupons for nearly 800 Hotels. Pamphlet of routes with map, Ans. 8, post free.

Cook's Traveller's Gazette, published monthly.—Ans. 4.

Address—THOMAS COOK & SON,
BOMBAY: RAMPART-ROW, OPPOSITE WATSON'S HOTEL.
CALCUTTA: 10½, Old Court House Street.

N. B.—Send for particulars of "Personally Conducted Tour to Europe," leaving June 8th.

NEW ADVERTISEMENTS.

FAMOUS SCOTCH PRESERVES.

KEILLER'S APPLE JAM.	KEILLER'S PLUM JAM.
KEILLER'S B. CURRANT JAM.	KEILLER'S GREENGAGE JAM.
KEILLER'S CHERRY JAM.	KEILLER'S RASPBERRY JAM.
KEILLER'S DAMSON JAM.	KEILLER'S R. CURRANT JAM.
KEILLER'S GOOSEBERRY JAM.	KEILLER'S STRAWBERRY JAM.

1 lb. tins, 7 annas cash.

Sole Agents for the Presidency,
TREACHER AND CO., Limited,
BOMBAY, BYCULLA, AND POONA.

REDUCTION IN PRICE.

INDIAN CIGARS,

PREPARED at TRICHINOPOLY, MADRAS PRESIDENCY, expressly for TREACHER & Co., LIMITED, from finest selected and thoroughly matured Tobacco, and acknowledged to be the cheapest and best Smokes procurable.

				Cash Prices.
TREACHER'S NOBLE'S Cheroots, without Straw	per Box of	100	Rs.	1 12
TREACHER'S DAWSON'S Cheroots, with Straw	,,	100	,,	1 12
TREACHER'S THOMSON'S Cheroots, with Straw	,,	100	,,	1 14
TREACHER'S HAVANNAH, Cigar Shape	,,	100	,,	2 0
TREACHER'S GEM MUSTER, Cigar Shape	,,	100	,,	1 14
TREACHER'S DINDIGUL Cheroots, with Straw	,,	100	,,	2 4
TREACHER'S MUSTER, Barrel Shape	,,	100	,,	2 2
TREACHER'S CLUB MUSTER, Cigar Shape	,,	100	,,	3 0

TREACHER AND CO., Limited
BOMBAY, BYCULLA AND POONA.

CHOICE INDIAN TEAS
FROM THE
KOUSANIE TEA COMPANY, Limited.

THE KOUSANIE TEAS are the choicest of all Indian Teas, they are grown in the District originally selected by the Government of India for inaugurating the growth of Tea in India, and for superiority of quality have gained TWELVE MEDALS and TEN PRIZES at Exhibitions in India, England, and Paris.

CASH PRICE LIST.

KOUSANIE MIXTURE, a well-known specialty from the Kousanie Gardens.	1 lb. pkt. per pkt.	1 6
	2 lb. pkt. per pkt.	2 12
	5 lb. catties per catty	6 12
SOUCHONG, Finest in 2 lb. packets	per packet	2 12
PEKOE, Finest in 2lb. packets	per packet	3 0
HYSON, Young (green)	1 lb. packet	1 10
ORANGE PEKOE, Finest	,,	1 10
TREACHER'S OWN MIXTURE.	in 1 lb. pkt. per packet	1 0
	in 2 lb. pkt. per packet	2 0
TREACHER'S HOUSEHOLD a small broken leaf Tea	per lb.	0 12

Special Wholesale Terms to the Trade.

Sole Agents for the Bombay Presidency,
TREACHER & CO., Limited,
BOMBAY, BYCULLA, AND POONA.

FOR SALE, IN STOCK, HORIZONTLA ENGINE fitted with Tangyes Patent Governor and Expansion Valves and Pumps, from 3 to 100 N. H. P., Lathes, Pumps, Steam Hammer, Centrifugal Pumps, Rolled Shafting, Pullies, Drums 4, 5, and 6 feet dia., Boring Machine, Boilers, Donkey Pumps, Anvils Swage Blocks, and all classes of Cotton Spinning Machinery, Reeds and Healds, Roller Washer and Scavenger Cloths, Heald Yarn, Spindle Band, Bundling Band, and all classes of Mill-Stores.

T. SUGDEN, 45, New Foras-road, Byculla.

TO CONTRACTORS, ENGINEERS, AND MUNICIPAL OFFICERS

MR. ESOOF ALLI ESMALJEE, No. 297, Jugjivan Keeka-street, Bombay, has in Stock for sale the largest quantity of the following:—

Earthenware glazed pipe from 4 inches to 12 inches in diameter.

Cast-iron rain water pipe from 2 inches to 6 inches in diameter.

Fittings of every description for the above, Gully Traps, Syphons, Junctions, &c., of earthenware of the best description and from one of the best London Manufacturers, after the latest inventions as required by Municipalites of large cities.

Rates extremely moderate. Apply at the above address.

IN THE HIGH COURT OF JUDICATURE AT BOMBAY.
ORDINARY ORIGINAL CIVIL JURISDICTION.
SUIT No. 332 OF 1883

DOSSABHOY HORMUSJEE PANDAY, of Bombay, Parsee Inhabitant, the Administrator of the Estate and Effects of HORMUSJEE RUSTOMJEE PANDAY, deceased, residing in a house No. 38, situate at Cowasjee Patel Street, within the Fort, in the Island of Bombay .... Plaintiff.

vs.

FRAMJEE RUSTOMJEE PANDAY, of Bombay, Parsee Inhabitant, residing in a house No. 25, situate at Purshotum Chimajee Street, within the Fort, in the Island of Bombay, and BOMANJEE HORMUSJEE CHINAY, of Bombay, Parsee Inhabitant, residing in a house No. 40, in Bazaar Gate Street, within the Fort, in the Island of Bombay, the Executor and Trustee named in the last Will and Testament of RUTTONBAI, widow of JEHANGHIR RUSTOMJEE deceased .... Defendants.

PURSUANT to the Decree made in the above Suit, and bearing date the twenty-third day of September, one thousand eight hundred and eighty-four, the following immoveable property will be SOLD by PUBLIC AUCTION in one lot before CHARLES EDWARD FOX, Esquire, Commissioner of this Honorable Court, at his office, in the Court House, on WEDNESDAY, the thirty-first day of March, one thousand eight hundred and eighty-six, at the hour of three o'clock in the afternoon.

PARTICULARS.

All the right, title, estate and interest of the Plaintiff Dossabhoy Hormusjee Panday, and the Defendants Framjee Rustomjee Panday and Bomanjee Hormusjee Chinay, or any of them, in ALL that piece or parcel of land or ground situate on the east side of Purshotum Chimjee or Barber Street, within the Fort, in the Island of Bombay, in the Registration sub-district of Fort and Colaba, containing by admeasurement one hundred and twelve square yards or thereabouts, registered by the Collector of Quit and Ground Rent under old No. 281, new No. 5178, old Survey No. 442, and new Survey No. 8952, with the messuage, tenement or dwelling house, tank and well standing thereon, assessed by the Municipality of Bombay formerly under No. 7, and now under No. 25, and bounded as follows:—That is to say, on or towards the north by the house formerly belonging to Andhiaroo Pestonjee Byramjee Kapudwala, and now belonging to Muncherjee Rustomjee Bottliwala, on or towards the [illegible] be sold from the property of [illegible] Nusserwanjee Byramjee Laskari, on or towards the east by a sweeper's passage dividing the property to be sold from the property formerly belonging to Sorabjee Rustomjee Framna, and now belonging to Dorabjee Muncherjee Nanjiwara, and on or towards the west by the said public road called Purshotum Chimajee or Barber Street, and which said premises were formerly in the occupation of the widow and sons of Rustomjee Limjee Bhicajee deceased, and are now in the occupation of the said Plaintiff DOSSABHOY HORMUSJEE PANDAY, and the said Defendants FRAMJEE RUSTOMJEE PANDAY and BOMANJEE HORMUSJEE CHINAY, respectively.

For further particulars and conditions of sale application may be made at the office of the said Commissioner, and at the office of Messrs. Chalk and Walker, Attorneys for the said Plaintiff, No. 17, Church-gate-street, Fort, Bombay, at the office of Mr. Jamsetjee Cursetjee Cama, Attorney for the said Defendant Framjee Pestonjee Panday, No. 2, Bell Lane, Fort, and at the office of Messrs. Bicknell and Kanja, Attorneys for the said Defendant Bomanjee Hormusjee Chinay, Rampart Row, Fort.—Dated this 4th day of February, 1886.

CHARLES E. FOX,
Commissioner.

NEW ADVERTISEMENTS.

PAINLESS CORN AND WART REMOVER

GIVES instant relief the moment it is applied, and if used night and morning for a few days the Corn or Wart will peel completely off, without inconvenience or pain.

"In its effects it is a real marvel."—
M. S. Jamsetjee.

Per Bottle 10 as. and Re. 1.

PREPARED ONLY BY
KEMP & COMPANY, Limited,
BOMBAY.

KEMP & COMPANY'S FLUID EXTRACT OF IODIZED SARSAPARILLA.

THE Best, Surest, and most Powerful alterative for the renovation of the BLOOD, and for the restoration of TONE and STRENGTH to the system. It quickly removes from the Blood those humours or principles which disturb its purity, directing them toward the natural Excretory Channels. It is used with great advantage for all climatic Eruptions and Affections of the SKIN, BOILS, PIMPLES, RINGWORM, &c., and for all the various diseases arising from impurities of the BLOOD. For RHEUMATISM it is unequalled.

Per bottle Rs. 2-8, Rs. 4-8, and Rs. 8-8.

KEMP & CO., Limited,
7, ELPHINSTONE CIRCLE, BOMBAY.

KEMP & CO., LIMITED.

DRUGS AND CHEMICALS.—An extensive stock constantly renewed.

SPECIAL MEDICINAL PREPARATIONS.—From imported and indigenous drugs.

PATENT MEDICINES.—European, American, Indian and Australian.

SURGICAL INSTRUMENTS.—The best and most recent English and French Patterns.

APPLIANCES FOR MEDICO-GALVANIC TREATMENT.—The Constant Mixed and Induced Currents.

INSTRUMENTS AND REQUISITES FOR LISTER'S ANTISEPTIC SURGERY.—Spray producers or pulverizers of all sizes, dressings, &c.

DISPENSARIES furnished with every requisite including gold labelled bottles, jars, &c., dispensing materials.

PRIVATE PALACE DISPENSARIES furnished on any scale.

MUSEUMS fitted with bottles, vases and jars for chemical, materia-medica, and industrial specimens.

NECESSARIES AND SUNDRIES for the furnishing of Hospitals and Medical Institutions, including forms of all kinds.

LABORATORIES provided with every requisite for pharmaceutical operations according to requirements.

MEDICINE CHESTS—The largest selection in India. A copy of "Kemp's Companion" furnished with each Chest.

CHEMICAL and PHYSICAL APPARATUS of every description; also in convenient sets for Colleges and Schools.

EXHAUSTIVE CATALOGUES, profusely illustrated, forwarded free on application.

KEMP & CO., Limited, BOMBAY.

NOTICES.

NOTICE.

A MEETING of the COMMITTEE of the BOMBAY MILITARY RELIEF FUND will be held in the Durbar Room, Town Hall, at 5-30 p.m., on the 1st April, 1886.

Business—To receive the final report and account of the distribution of the funds.

T. S. WEIR,
DOSSABHOY FRAMJEE,
Honorary Secretaries, Bombay Military Relief Fund,
Bombay, 27th March, 1886.

NOTICE is hereby given that on and from the 1st of next April, the Mandvi Registration Sub-District will be AMALGAMATED with that of the Fort Registration Sub-District in the District of Bombay, the new Sub-District thus formed being termed the "Sub-District of Bombay," the limits of which will be conterminous with those of the Bombay Registration District. From the above date there will be no Sub-Registry Office in the Bombay Small Cause Court Building, but the offices of the Joint Sub-Registrars of Bombay, of whom there will be two, will be held in the premises occupied by the Head Quarter Offices in the Bombay High Court.

BYRAMJEE DADABHOY,
Registrar of Bombay.
Bombay, Registry Office, 24th March, 1886.

NORTH-WEST PROVINCES JUTE MILL COMPANY, Ld.,
CAWNPORE.

TO supply the public with a quality of FLOOR CLOTH of the strength and durability of Durries, and yet at as low a cost as they paid heretofore, for cotton floor cloth (called farash), this Company is now prepared to offer at the low rates varying from As. 4 to As. 6 per yard, heavy jute woven and printed FLOOR CLOTHS, width 29 and 40 inches, respectively, in a variety of patterns and colours.

Floor Cloths and Durries made up to any required size with neat broad borders to match pattern, much improving the look of the cloth.

Hall Carpets, 7' by 47", of various neat bright patterns, at Re. 1 each.

Door Mats, 1' by 28", of various neat bright coloured patterns, at As. 8 each.

The attention of District Officers is particularly called to the above Floor Cloth, which, if sewn together to fit any tent, would be at one-third of the cost of Durries.

For Patterns and further particulars apply to the MANAGING AGENTS.

KURRACHEE LIGHTERAGE COMPANY, Limited.

NOTICE is hereby given that, in accordance with a Resolution passed at the Annual General Meeting of Shareholders of the above Company held on the 17th March, 1886, a Dividend at the rate of Rs. 30 per Share will be paid to the Shareholders standing on the Company's Register on that date at the Office of the undersigned on and after the 29th inst., on presentation of Share Certificates.

Shareholders resident in Bombay will receive their Dividend on presentation of Share Certificates at the Office of Messrs. Sundarrow [illegible] & Co., 31 Elphinstone Circle.

A. McHINCH & Co.,
Secretaries & Treasurers.
M'Leod Road,
Kurrachee, 23rd March, 1886.

GOLD MEDAL TEA.

TRADE MARK K T E IN A TRIANGLE.

THE K T E TEAS, grown at an elevation of nearly 7,000 feet, reputed for their exquisite delicacy of flavour and aroma for which they have been awarded eight prizes, seven diplomas, and one first class certificate, are to be had from us in 1 lb. packets, and we respectfully solicit a trial from all who like a good cup of tea.

BOLTON AND COMPANY,
ESPLANADE ROAD.

"GOODE'S DESICCATED HORSE FOOD."

LARGELY used in England by some of the most eminent Trainers at Newmarket and by breeders of both Horses and Cattle, Recommended by many Veterinary Surgeons for all kinds of Horses, but especially for bad feeders; also by Colonel Herio Maitland C.B., who tried it in the late Soudan Campaign and highly approved of it.

Is essentially a "Food" and not a condiment.

"FOR HORSE IN REGULAR WORK."

	per day.	or	per day.
Goode's Desiccated Food	5 lbs.	Goode's Desiccated Food	2½ lbs.
Hay	14 lbs.	Gram, Barley or Oats	5 lbs.
		Hay	14 lbs.

"FOR HORSE IN HARD OR FAST WORK."

Goode's Desiccated Food	8 lbs.	Goode's Desiccated Food	5 lbs.
Hay	10 lbs.	Gram, Barley or Oats	5 lbs.
		Hay	10 lbs.

ROGERS & Co., Agents.

MESSRS. RALLI BROTHERS will RECEIVE TENDERS up to MONDAY, the 29th instant, for the following contracts:—

CARTING CONTRACT No. 1.

[illegible] Rate per ton of 20 cwts.
,, ,, ,, to Ryan Market Godowns ,,
,, ,, ,, to Prince's Dock ,,
,, ,, ,, to Carnac Bunder (Lackdi Bunder) ,,

CARTING CONTRACT No. 2.

From B. B. & C. I. Ry., Carnac Bunder Bridge Station to Carnac Bunder ,,
,, ,, ,, to their Ryan Market Godown ,,
,, ,, ,, to their Wareo Bunder ,,
,, ,, ,, to Prince's Dock ,,

On acceptance of each tender a regular stamped contract will be drawn out and a deposit of Rs. 5,000, either in cash or Government Paper, for each contract will have to be made for the due carrying out of the same.

Messrs. Ralli Brothers do not bind themselves to accept the lowest or any tender.

For further particulars apply personally at Messrs. RALLI BROTHERS' Office,
Bombay, March 1886.

TREACHER & COMPANY, LD.
PROVISIONS AND STORES.

THIS Department is being continuously replenished with supplies purchased from the first English and Continental Houses and shipped weekly *via* Suez Canal. The Company are thus placed in a position to guarantee both quality and freshness, advantages which should be specially noted by Consumers.

The attention of Messes and Clubs is specially directed to the fact that the Company being very large cash buyers, they are enabled to supply Goods at a lower rate than articles of the same high class can be imported direct from England:—

HAMS, BACON, BUTTER, and CHEESE.

TONGUES, BATH CHOPS, BRAWN, and OX CHEEK.

SOUPS—Gravy, Hare, Hotch Potch, Julienne, Mock-Turtle, Ox Tail, &c.

MEAT ESSENCES—Beef, Chicken, and Liebig's Extract of Meat.

FISH—Anchovies, Caviare, Cod Roes, Haddocks, Herrings, Lax, Lobsters, Mackerel, Oysters, Pilchards Salmon, Sardines, Soles, Turbot, Whitebait, and Whiting.

FRENCH PATES—Woodcock, Snipe, Partridge, Duck and Goose Liver.

PRESERVED FRESH MEATS—Beef, Lamb, Mutton, and Veal.

SAUSAGES—Oxford, Bologna, Cambridge, Norfolk and Pork.

TRUFFLED PIES and GALANTINES—Pork, Game, Ham and Chicken, and Veal and Ham.

POTTED MEATS and FISH—Anchovy, Shrimp, Lobster and Bloater, Beef, Game, Ham, Tongue, &c.

PRESERVED VEGETABLES—Artichokes, Asparagus, Carrots, French Beans, Macedoines, Mushrooms Peas, Parsnips, Turnips, &c.

TART FRUITS—Apples, Apricots, Cherries, Cranberries, Currants, Gooseberries, Greengages, Peaches, Plums, Raspberries, Rhubarb, &c.

JAMS and JELLIES—Apple, Apricot, Currant, Damson, Gooseberry, Greengage, Plum, Raspberry Strawberry, and Marmalade, &c.

PICKLES—Beans, Cabbage, Cauliflower, Chowchow, Gherkins, Mixed Onions, Piccalilli, Walnut, Oriental, Imperial Hot, and Horse Raddish.

COOKING and TABLE SAUCES—Anchovy, Beefsteak, Catsup, Harvey's, John Bull, Madras, Cayenne Mogul, Poona, Reading, Soho, Soyer's, &c., and Yorkshire Relish.

MUSTARD, SALT, VINEGAR, CAPERS, ONIONS, and SALAD OIL.

INDIAN CONDIMENTS, &c.—Bengal, Cashmere, Lucknow, Madras, and Mango Chatnis, &c.

BISCUITS—Abernethy, Albert, Arrowroot, Captain, Cracker, Cracknel, Ginger, Lunch, [illegible] Nic-Nac, Picnic, Water, Extra Toast, &c.

MILK, SUGAR, TEA, COFFEE, COCOA, and CHOCOLATE.

DESSERT FRUITS—Dried, Crystallised, Brandied, and in Syrup, China Ginger, &c.

FLAVOURING ESSENCES, TABLE and BEDROOM CANDLES, TOILET and HOUSEHOLD SOAPS, &c.

CATALOGUES FREE ON APPLICATION.

TREACHER & COMPANY, LD.,
BOMBAY, BYCULLA AND POONA.

SOFT TROPICAL ANGOLAS,
OUR "SPECIALITY"
FOR
HOT WEATHER WEAR.

ASQUITH, LORD & WHITMORE owing to the great demand for their "SPECIALITY" have this SEASON increased their Stock of "SOFT TROPICAL ANGOLAS" very considerably.

The lightness and elasticity of this beautiful material, combined with its great durability, recommends itself as the only suitable and reliable material for "HOT WEATHER WEAR."

Patterns and simple self-measurement forms will be sent on application.

A personal inspection is respectfully invited.

ASQUITH, LORD & WHITMORE,
GENTLEMEN'S CLOTHIERS,
BOMBAY.

GUYOT'S TAR SOLUTION.

AS A DRINK, one table-spoonful in a tumbler of water, GUYOT'S TAR SOLUTION purifies the blood, increases the appetite, and has the greatest efficacy against complaints of the chest, colds, coughs, and diseases of the skin, PRICKLY-HEAT, boils, etc.

Owing to the carbolic acid it contains it is the best hygienic and preservative drink in hot climates in cases of epidemics, fevers, and cholera, as it destroys all bad germs impure water.

AS A LOTION, either pure or mixed with a little water, it gives immediate relief in all diseases of the skin, PRICKLY-HEAT, itch, boils, carbuncles, and mosquito-bites.

Each label bears E. GUYOT'S signature printed in three colours.

Manufactory—19 Rue Jacob, Paris.

AGENTS IN BOMBAY.—Messrs. KEMP & Co., TREACHER & Co., THOMSON & TAYLOR, COOPER, MADON & Co.

MRS. LAKE

HAS the pleasure to announce that she has just received a large and choice selection of

FASHIONABLE MILLINERY,
THE FINEST CREAM AND IVORY SPRIGGED MUSLINS.

The new Tulle Ball Dresses, in the most becoming gaslight colours.
Pearl embroidered piece net for Ball Dresses, with Laces to match.
Jet embroidered piece net for Evening Dresses, with Laces to match.
The most elegant assortment of
LACES.
Lace Flouncings and Piece Laces in a variety of patterns and shades.

Fichus.	Infants' Dresses.	Baby's Hoods and Cloaks.
Collars and Cuffs.	Frillings, &c., &c.	Ribbons, Gloves.
Fans, Handkerchiefs.	Flowers, Feathers.	
Corsets, Crinolettes.	Parasols, Gloves, &c.	

Rich Visiting, Dinner, and Evening Dresses, elegantly made under a
FIRST CLASS AND EXPERIENCED DRESS-MAKER.

When Mofussil Orders are unaccompanied by a Remittance, Parcels are sent by Value-Payable Post, or, when practicable, by Rail and Railway Receipts as a V. P. registered letter.

MRS. LAKE,
MAISON DE MODES,
RAMPART ROW, BOMBAY.

THACKER & CO., LIMITED, BOMBAY.
SURVEYING AND MATHEMATICAL INSTRUMENTS.

THACKER & Co. (LIMITED) import Surveying and Mathematical Instruments only from well-known makers, principally ELLIOTT BROS., and W. F. STANLEY, for whom they are appointed Agents, as it is the experience of the Management that the guarantee of perfection and accuracy afforded by such names as the above is highly esteemed by the Profession, although Instruments by unknown makers may be procured at a slightly cheaper rate.

Theodolites.	Spare Instruments.	Stencil Plates.
Dumpy Levels.	Architects' Scales.	Field Books.
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Cases of Instruments.	Straight Edges.	Tracing Paper.
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	Drawing Boards.	

ARTISTS' MATERIALS.

Dry Water-colours.	Siberian Pencils.	Palettes, Slabs, &c.
Moist do. in pans.	Sable-hair Pencils.	Palette Knives.
Slow-drying do. in Tubes.	Hog-hair Tools for Oils.	Dippers, &c.
Oil-colours in Tubes.	Sable do.	Bristol Boards.
Dry Water-colour Boxes.	Varnishes, Oils, &c.	Mounting Boards.
Oil-colour boxes.	Oil Sketching Paper.	[illegible]
Illuminating Colour Boxes.	Prepared Canvas.	[illegible] Silver Shells
Camel-hair Pencils.	Prepared Millboards.	Gold Leaf.
	Mahl Sticks.	

ILLUSTRATED PRICED LISTS ON APPLICATION.

**ALL ARTICLES ADVERTISED ARE KEPT IN STOCK.

THACKER & CO., LD., BOMBAY,
AGENTS FOR—ELLIOTT BROTHERS, LONDON.
W. F. STANLEY, LONDON.
T. H. STEWARD, LONDON.

RACING WATCHES!
RACING WATCHES!!
RACING WATCHES!!!

MARCKS & CO., Limited, beg to invite the attention of the public to their large stock of Chronographs and Racing Watches.

Finest lever escapement, fitted with compensation balance, guaranteed to keep accurate time in any climate.

No. 1.	Chronograph, only. In stout German silver crystal face, case, keyless, three actions, medium size	Rs. 35
No. 2.	Silver, double crystal case, showing chronograph on one side and time on the other, a good watch for the value	,, 7[illegible]
No. 3.	Silver, crystal faced, keyless, a powerful watch, stand any amount of rough usage, specially recommended superior	,, 125
No. 4.	The same in hunting case	,, 135
	Gold Highest Quality	Rs. 400 to ,, 800

MARCKS AND COMPANY, LIMITED.
BOMBAY AND POONA.

PURE INDIAN (KANGRA VALLEY) TEAS.

MORTON, MAJU & CO.,
SUPPLIERS OF HIGH-CLASS TEAS TO MESSES, CLUBS, &c.
SOLE AGENTS FOR COL. HAWES' AND OTHER FIRST CLASS TEAS.

OUR celebrated and unrivalled TEAS of the choicest quality (from Col. HAWES' and other Plantations) cannot be surpassed by any other Teas in India. We offer our unsurpassable selection of the BEST and CHEAPEST Kangra Valley Teas, possessing an exceedingly fine and delicious flavour, a real Luxury to every Tea-Drinker.

Numerous testimonials from different Connoisseurs prove that our Teas have enjoyed the highest reputation for their purity and delicacy of aroma. A LARGE STOCK of HOLTA TEAS on hand.

PRICE LISTS ON APPLICATION. 22, CHURCH-GATE-STREET, BOMBAY.

THE RIGHT HONOURABLE
THE EARL OF DUFFERIN,
VICEROY AND GOVERNOR-GENERAL OF INDIA IS PLEASED TO APPOINT
MESSRS. CUTLER, PALMER & CO.,
WINE AND SPIRIT MERCHANTS TO HIS EXCELLENCY.

By His Excellency's Command,
(Signed) WILLIAM BERESFORD, M
Military Secretary to
Calcutta, 23rd January 1886.

NATIONAL ASSOCIATI
INDIA
FOR SUPPLYING FEMALE ME
AID TO THE WOMEN OF IN

A PUBLIC MEETING will be held in the TOWN HA DAY, 30th instant, at 5-30 p. m., for the purpose of of the above for the Bombay Presidency.

H. E. LORD REAY has kindly consented to preside.

BADHAM, PILE AND CO., LD.,

WE have pleasure in informing our constituents that we have JUST RECEIVED the following NEW GOODS in great variety, and most fashionable makes, for gentlemen

BLACK, (PURE) SILK SOCKS; Embroidered Fronts; for evening wear, latest designs	per pair	Rs.	11	8
BLACK AND COLORED PURE SILK SOCKS, with Clocks		,,	9	8
WHITE KID, BLACK POINTS, 2 Buttons, best quality only		,,	3	12
WHITE SILK HANDKERCHIEFS, Orleans Bordered	each	,,	3	0
SILK WINDSOR TIES, Light Colors	from	,,	[illegible]	[illegible]
WHITE SILK AND SATIN PIN SCARVES; Very elegant and richest quality		,,	[illegible]	8

And a large Selection of Silk Squares, Mufflers, &c.

HOSIERS GLOVERS, AND SHIRT-MAKE
BOMBAY & SECUNDERABAD.

CLARET IN WOOD.

WE are now receiving Stocks of our

MEDOC CLARET
IN HOGSHEADS OF ABOUT 48 GALLONS.
At Rs. 190 per Hogshead.
Subject to discount for Cash.

SPECIAL TERMS TO MESSES and TRADERS.

CUTLER, PALMER & Co.
BOMBAY,
BY SPECIAL APPOINTMENT TO HIS EXCELLENCY THE VICERO

BOURNE AND SHEPHERD,
PHOTOGRAPHERS,
11, ESPLANADE ROAD,

STUDIO FOR PORTRAITURE OPEN DAILY FROM 9 A.M. TO 4 P.M.

PORTRAITS of all sizes and descriptions executed in oils, water colours and black and by thoroughly competent artists.

PHOTOGRAPHIC VIEWS
(Universally admitted to be the finest collection in the world)
Of India, Burmah, Ceylon and the Straits Settlements always available.
LISTS AND TERMS ON APPLICATION.

BRANCH HOUSES
TALBOT HOUSE, SIMLA, AND 8, CHOWRINGHEE, CALCUTTA.

THE OLDEST ESTABLISHMENT IN BOMBAY.] [ESTABLISHED 1850

SORABJEE SHAPURJEE & CO.,
BOMBAY FOUNDRY AND IRON WORKS
KHETWADY BOMBAY,
ENGINEERS, IRON & BRASS FOUNDERS.

MANUFACTURERS OF CAST AND WROUGHT IRON MATERIALS.

IRON ROOFS	CRANES	BEVEL AND
ROAD ROLLERS	CYLINDERS	GEARINGS,
LAMP POSTS	GATES	ORNAMENTAL
GIRDERS	RAILINGS	
BRIDGES	COLUMNS	

OUR Foundry, one of [illegible] in India [illegible] appliances for all kinds of General Loam a[illegible] Heavy Casti[illegible] 20-tons weight. The Fitting Department, fu[illegible]nished with [illegible] Machines for every description of High-Class W[illegible]rk, and the [illegible] under our personal supervision. Orders entrust[illegible] to us will b[illegible] executed and efficiently discharged.

Machines, Tools, &c., imported through o[illegible] Agents from [illegible] known English makers.

PLANS AND ESTIMATES ON APPLICATION.

SORABJEE SHAPURJEE & C

EW ADVERTISEMENTS.

FOR SALE.
THE OLD NINE-ELMS
PORTLAND CEMENT.
ARANTEED Tensile strength about 510lbs. square inch
rushing strength about 1,818 per square inch, in ks of 400 lbs. gross."
WARDEN & CO.
Meadow-street, Fort.

MINTON'S TILES,
PLAIN AND ENCAUSTIC,
FOR PUBLIC BUILDINGS AND DWELLINGS,
As laid by us in
Numerous Churches, Banks, and Dwellings in every part of the country.
Glazed and Enamelled Tiles for Mantels, Hearths, Wainscotting, etc., and for Exterior Decoration.
WARDEN AND Co.,
Meadow-street, Fort, Bombay.

TO BE LET, from 1st May next, a very desirable FURNISHED BUNGALOW, in Marine Lines, facing the sea. For rent and other particulars, apply to
P. BYRAMJEE,
House Agent.
2, Hornby-row.

TO BE LET, from 1st May next, a desirable GROUNDFLOOR, in Byculla. For rent and other particulars, apply to
P. BYRAMJEE,
House Agent.
2, Hornby-row.

MATHERAN.

THE Undersigned is now prepared to negotiate for MATHERAN BUNGALOWS for the PRESENT HOT SEASON. Several Bungalows having been already Let, the intending Occupiers would do well in losing no time to secure the few good remaining houses. For further particulars apply to
P. BYRAMJEE,
House Agent.
2, Hornby Row.

THE SOUTHERN INDIA SPINNING & WEAVING COMPANY, Limited.

NOTICE is hereby given that the SIXTH ORDINARY GENERAL MEETING of the shareholders of the above Company will be held at the Registered Office of the Company, No. 2, Dalal-street, Fort, on THURSDAY, the 8th day of April, 1886, at 3-30 p.m., to transact the following business:—
1st.—To receive the Directors' Report and Audited Balance Sheet made up to 31st December 1885.
2nd.—To declare a Dividend.
3rd.—To elect Directors in place of those who retire by rotation, but who are eligible for re-election.
4th.—To appoint Auditors for the current year and to fix their remuneration.
By order of the Board of Directors,
JEHANGHIR HORMUSJEE & Co.,
Secretaries and Agents.
Bombay, 27th March, 1886.
N. B.—The Transfer Books will be closed from 1st to 8th proximo, both days inclusive.

TO BE LET, with immediate occupation, the FIRST-FLOOR in Medows Street, just vacated by Nusserwanjee Maneckjee Petit, Esquire. Rent moderate. Apply to
E. W. FLOWER,
House Agent.
4, Hummum-street.

TO BE LET, a FURNISHED BUNGALOW, in MIDDLE COLABA, for about three months. Rent Rs. 180 per month. Apply to
E. W. FLOWER,
House Agent.
4, Hummum-street.

TO BE LET, furnished from 1st April to 15th June, the LOWER PORTION of a BUNGALOW, in Middle Colaba. Apply to
E. W. FLOWER,
House Agent.
4, Hummum-street.

LADIES'
LISLE THREAD HOSE.
Delicate Shades of Pink, Blue, Cream, Cardinal, Ruby, Gold,
Cash per pair, Rs. 2-8.
Openwork fronts—Cream, Blue, Pink, Cardinal, & Ruby.
Per pair, Rs. 3-0.
WATSON AND Co.,
ESPLANADE HOTEL, BOMBAY.

COMPANY, Limited.

DINARY ANNUAL [illegible] the above Company will [illegible]-DAY, the 29th inst., at [illegible]ing business:— [illegible] the Honorary Directors' [illegible]eet for the year ended 19th [illegible] of a Dividend. [illegible] Directors in the place of those [illegible] who are eligible for re-[illegible] Auditors for the ensuing [illegible]siness the Chairman may [illegible]

By Order,
T. W. CUFFE,
Honorary Secretary.

[illegible] the Superin-[illegible]ndery at [illegible] on THURSDAY, the 1st April, 1886, at 1 o'clock p.m., for stowing and conveying packages of STATIONERY STORES, &c., for a period of 12 months commencing from the 1st April, 1886.

2. Each Tender must be marked "Tender for stowing and conveying packages of stationery stores," and must be accompanied by a deposit of Rupees (20) twenty, which will be forfeited in the event of delay or evasion on the part of the Tenderer in executing the agreement. A deposit of Rupees (50) fifty will be required from the person whose Tender is accepted for the due performance of the contract.

3. The Superintendent does not bind himself to accept the lowest or any tender.

4. The form of agreement to be entered into and a list of conditions can be seen at the Superintendent's Office.

5. Forms of Tender can be obtained on application at the Superintendent's Office.

J. J. GRANT,
Superintendent of Stationery.
Bombay, New Secretariat, [illegible] March, 1886.

NOTICE is hereby given that HUDIA HAJEE MAHOMED HAJEE KHUMBATI, of Bombay Mahomedan Inhabitant, has CONTRACTED TO SELL to ABDOOLALI MAHOMEDALLI PAPER, also of the same place, Mahomedan Inhabitant, the undermentioned property.
All persons having [illegible] against the said property by [illegible] of mortgage, lease, inheritance or otherwise may [illegible] the same known to the undersigned at their Office [illegible] Hummum Street, Fort, Bombay, within [illegible] days [illegible] date hereof; in default the said purchase will [illegible] without reference to such claims.
DESCRIPTION OF PROPERTY.
[illegible] piece of land together with the messuage of [illegible] standing thereon, situate within the Fort, [illegible] the registration sub-district of the Fort of [illegible] the northern side of the Ghoga-vry Mohola [illegible] Street [illegible] by the Assessor of [illegible] Rates formerly under No. 53 and now under [illegible] in the books of the Collector of Land [illegible] under Nos. 54 and 55, and new Survey No. 1030, [illegible] by admeasurement 156 square yards or [illegible] bounded as follows—on or towards the [illegible] of Ismail [illegible] Mahomed, on or [illegible] by the said [illegible] Mohola or [illegible] towards the [illegible] by the [illegible] and on or towards the south by the [illegible] or Pydhonie Second Row and are [illegible] occupation of the said Hajee Mahomed [illegible].—Dated this [illegible] March 1886.
[illegible] ADI & GHANDY,
Purchaser's Solicitors.

NOTES
ON
DIAN LAND REVENUE.
EA FOR PRINCIPLE AND SOUND POLICY,
BY
TODAR MAL.
can be had at the *Bombay Gazette* Office
Price Re. 1, postage half anna.

J. NEUBERG,
5, Meadow-street.

HINE-CUT TOBACCOS.

NEUBERG'S CELEBRATED
DEN BLOCK MIXTURE,"
MANUFACTURED DAILY.
[illegible] Per ½ lb. tin —Re. 1-12

NEUBERG'S
VIRGINIA HONEY-DEW
"AN OLD SMOKER'S CHOICE."
Re. 1-12 per ½ lb. tin.

NEUBERG'S
GOLDEN SHAG,
Highly recommended, combining within itself the delicate aroma of the purest Golden Leaf, and the pleasant fulness of the choicest Virginia.
Re. 1-12 per ½ lb. tin

NEUBERG'S
"GOLDEN LEAF" BIRD'S-EYE,
FRESH AND FRAGRANT.
As. 14 per ½ lb. tin.

FINEST
SYRIAN LATAKIA,
RICH AND AROMATIQUE,
Re. 1-12 per ½ lb. tin.

ALLEN AND GINTER'S
RICHMOND GEM"
TOBACCO
(Curly Cut)
r Pipes and Cigarettes.
[illegible]UISITELY FRESH AND SWEET.

AMERICA
PLUG TOBACCOS.

Block	Per lb.	Rs. 3 0
Honey Dew	Per lb.	Rs. 2 8
[illegible]sh	Per lb.	Rs. 1 4

IOR TURKISH
TOBACCO,
Rs. [illegible] per ½lb. tin.
[illegible] ¼lb. „
[illegible]BERG, BOMBAY.

NEW ADVERTISEMENTS.

ABELL, KLAER AND OLMAN'S CIRCUS.
TO-NIGHT.
HUNDREDS UNABLE TO GAIN ADMISSION
and
THOUSANDS OF HAPPY SMILING FACES
were seen returning to their peaceful homes, delighted and satisfied that they had visited the
BEST CIRCUS EVER IN BOMBAY,
and seen the Grandest Artistes,
THE FUNNIEST CLOWNS,
THE MOST HIGHLY TRAINED
HORSES, PONIES, DOGS AND MONKEYS,
and the MOST WONDERFUL COMPANY ever assembled under one Pavilion at ONE PRICE of ADMISSION.
TO-NIGHT,
SECOND APPEARANCE OF THIS
GIGANTIC ORGANIZATION.
Admission:—Private Boxes to hold 4 Chairs, Rs. 16; 1st Grand Circle Chairs, Rs. 3; Family Circle Chairs, Rs. 2; Parquette Re. 1; Gallery, 8 annas.
Soldiers in Uniform half price, Gallery excepted.
Doors open 8-30. Commence 9 o'clock.
FIRST GRAND MATINEE,
WEDNESDAY NEXT.
Box Office at Circus Pavilion.

GAIETY THEATRE.

NORVILLE'S GAIETY COMPANY.

Sole Proprietress & Directress, Mrs. Geo. Norville.

WEDNESDAY, MARCH 31st, 1886.
FAREWELL BENEFIT OF
MRS. GEO. NORVILLE,
GRAND MILITARY NIGHT,
UNDER THE DISTINGUISHED
PATRONAGE OF
HIS EXCELLENCY THE RIGHT HON.
THE LORD REAY AND
LADY REAY,
LIEUT-COL. JONES-VAUGHAN
AND
THE OFFICERS, EAST YORKSHIRE
REGIMENT,
COL. BEVILLE AND OFFICERS OF THE
MARINE BATTALION,
AND
OFFICERS OF THE 24TH NATIVE
INFANTRY,

When will be played for the first time in India
"PRINCESS IDA"
"PRINCESS IDA"

Come and see the pretty Undergraduates.
Seats may be secured at Messrs
SOUNDY & CO
Doors open 8-30 Performance commences 9 p. m.

NOTICE.
A REVISED EDITION of the CUSTOMS STANDING ORDERS, RULES, &c., is READY for SALE, to the Public at the Office of the Chief Account Officer, Town Custom House. Price 8 annas per copy.
J. McL. CAMPBELL,
Collector of Customs and Opium.
Bombay, 18th March, 1886.

WANTED, MEDICAL SUBORDINATES, for employment in the Berar Medical Subordinate Service. The following is the scale of pay allowed with claim to pension according to the Civil Pension Code. Only Candidates with English Qualification need apply.

SCALE OF PAY.

Hospital Assistant	1st class	above	14 years' standing	Rs. 35
Do.	2nd	do.	7 Do.	„ 35
Do.	3rd	under	7 Do.	„ 25

C. LITTLE, M. D.,
Sanitary Commissioner and Administrative Medical Officer, Berar, Amraoti.

THE HOT SEASON '86.
NOTHING is so delicious, or quenches thirst so thoroughly as a glass of pure iced water.
ICE PITCHERS.
Heavily Plated on best quality White Metal Porcelain lined.
Rs. 38-4, 38-12, 45, 52-8.
Rs. 61-4, 65 and 70-4.
COOPER, MADON & Co., Limited,
BOMBAY AND POONA.

JUST RECEIVED,
THE "PERFECT" FOUNTAIN PEN.
WILL give universal satisfaction to all who use it. Simple in construction; certain in action; suits all kinds of clear ink.
ANY NIB OF SUITABLE LENGTH MAY BE USED.
Warranted to hold the ink secure and not get out of order.
TRY IT, AND YOU WILL USE NO OTHER.
Price Complete in Box, with Filler, Rs. 2-8.
COOPER, MADON AND Co., Limited,
BOMBAY AND POONA.

JUST PUBLISHED,
SECOND EDITION OF
TODIWALA'S MERCHANTS' and BANKERS' COMPANION,
OR
TABLES FOR CALCULATING INTEREST, COMMISSION, FREIGHT,
AND
EXCHANGES BETWEEN INDIA, ENGLAND AND CHINA, IN RUPEES, STERLING AND DOLLARS,
WITH
TABLES TO SHOW THE RATES OF EXCHANGE AND PRICES OF BULLION,
Price, Rs. 12.
COOPER, MADON & Co., Limited,
BOMBAY AND POONA.

INDISPENSABLE TO TRAVELLERS IN INDIA.
THE INDIAN TRAVELLER'S GUIDE,
A MONTHLY PUBLICATION containing time and fare tables of the Railway Companies' [illegible]eam-boats and Dak companies, the routes between the principal Indian towns, tables of through-routes and fares from Bombay to places in India and abroad, short descriptive notices of all places of interest, the hill sanitaria, &c. With a new Coloured Map of India, showing every Railway station on the Indian lines. Price eight annas. Postage Free, published on the first of every month at the *Bombay Gazette* Office.

LAIRD'S WELSH HARTLEY STEAM [illegible]
[illegible] is eminently adapted for use [illegible] storing in a hot climate, being large, hard, and not so readily affected as other kinds of Coal by exposure to weather. It is supplied of the same good quality as heretofore by
J. P. HIGGINSON & Co.,
25, Castle-street,
Liverpool, England.

SPECIAL SHORT ADVERTISEMENTS.

The scale for these Advertisements is as follows:—Not exceeding 3 lines, Re. 1; each succeeding line, As. 8. No trade advertisements are admitted under the scale.

TO BE LET—From end of March to end of November or thereabouts, a large furnished house on Mount Pleasant-road, Malabar Hill—Apply to G. G., Office of this Paper.

MAHABLESHWUR READY-LAID DAK. —Framjee Ardaseer, Mail Contractor, appointed Dak Supplier in ordinary to H. E. the Governor of Bombay, has always on hand at Civil Lines, Poona, comfortable DAK PHAETONS and TONGAS. Terms moderate.

MRS. MARTIN, Late of Poona, Practical Dressmaker and Milliner, 340, Grant-road, Bombay. Ladies' Dresses made up according to the prevailing modes.

FOR SALE, a nice BROUGHAM. Apply to RALLI BROTHERS.

2 SADDLES, with BRIDLES, &c., in good condition, cheap, ARNOLD'S EMPORIUM, 2, Meadow-street, Fort.

WANTED, small light DOG-CART, for (12-3) Ponies. Must be in thoroughly good order. Address S. H., care of this office.

CLARENDON HOTEL, MATHERAN, is OPEN to Visitors, excellent food and accommodation. Terms moderate. Apply to the Proprietor.

THE best enjoyment during the hot season is Cool Drinks, Ices, &c., which can be had of the best quality at the Vienna Confectioner, Church-gate-street.

JUST RECEIVED, a fresh supply of French best KID GLOVES, with two buttons, at Rs. 2-4 a pair. Try at Y. A. LACKA & Co., Civil, Military and Naval Tailors, &c.

THE CYCLOSTYLE is acknowledged to be the most convenient machine for taking 2,000 copies in black. Ask to see it at STEWARD & Co.

FOR SALE, a small Consignment of high-class Indian manufactured Cigars, of a description never before imported into this Presidency, JOSEPH SOARES, 33 Elphinstone Circle.

BONA FIDE SALE.—Rare opportunity. Sale of China Depository Shop, No. 30, Apollo-street, tomorrow, at 1-30 p.m., by order of C. A. TURNER, Esq., Official Assignee.

RARE OPPORTUNITY TO CAPITALISTS—Sale of Bombay Brick Company's Land, Plant, &c., with Bull's Patent Kilns, by BENNETT and Co., at their rooms, at 4 p.m., THIS DAY, MONDAY, the 29th inst.

TO BE LET, the LOWER PORTION of a BUNGALOW, in Middle Colaba, completely furnished, from 1st April to 15th June next. Rent Rs. 140 per mensem. apply G. C. M., care of this paper.

ROPES FOR SALE.—HARTON'S OILED COIR and MANILLA. Apply OWEN & OKELL, Apollo-street.

TROUSERS STRETCHERS.—Fresh supply just to hand. Price Rs. 6 each—BADHAM, PILE & Co., Ld.

MRS. COULSON, MILLINER and DRESS-MAKER, Boree Bunder. Ladies' Own Material made up. Charges moderate.

KIDD and SHADBOLT'S "SPADE BRAND" WHISKY, as used at the Clubs. Sole Importers, PHIPSON and Co.

GENTLEMEN'S ANGOLA SUITS, [illegible] and plaids, Rs. 25. Guaranteed [illegible] and workmanship. [illegible] BAZAAR, Fort.

ADELPHI HOTEL, BYCULLA, near the Byculla and Grant-road Railway Stations, Situated in a quiet locality. Large airy Rooms.

VEVEY CIGARS.—Direct from ORMOND & Co., Switzerland.
J. NEUBERG, 5, Meadow-street.

MACLEAN'S GUIDE to BOMBAY and BOMBAY DIRECTORY for 1886. Price, Rs. 5, with postage, Rs. 5-4. To be had at the *Bombay Gazette* Office.

FOR SALE, LANDAU, by MORGAN & Co., Long Acre, London, and English-built Brougham. Pair of Bay Arabs all in good condition. Apply "RAE" 160, Middle Colaba.

HAIR CUTTING SALOON.—Francis and Poole No. 38, Meadow-street, Bombay. Every requisite for toilet from the best markets in Europe. Saloons elegantly fitted up.

£26,466,527-17-5 STG. is the amount of the Invested Funds of the Standard Life Office. Claims by death paid last year £513,974-10-10 Stg.

JUST RECEIVED a fresh lot of the best Koolkerries, with and without glasses. Also all sorts of Gold and Silver Jewellery, cheaper than any firm in Bombay. HURJIMULL & Co.

PASSAGES BOOKED to ENGLAND and the CONTINENT. 1st class from Rs. 250. No commission charges. Apply to WILLIAM WATSON & Co., 28, Apollo-street, Bombay.

MATHERAN.—The large and new-built well-furnished BUNGALOW, "Craigie Burn," is TO BE LET for the hot season, 1886. Apply to DADABHOY HORMUSJEE & Co., near *Times of India* Office.

PULSOMETERS by Schaffer and Budenberg size II, III and IV, lifting 2,700, 4,000 and 6,000 gallons per hour. Price Rs. 200, 250, and 350 each. Apply to C. FLEMMING and Co., 12, Medow street.

FOR SALE, Owner leaving India. A Waler Gelding, about 15 hands, strong, Good Infantry Charger, Jumps well and goes in harness.—Apply to Major HAMMICK Oxf. Lt. Infy., Poona.

LAYS OF THE LAW.—Being a selection of LEADING CASES from the BOMBAY HIGH COURT REPORTS done in VERSE after the manner of various other great poets: by W. E. H. Price, Rs. 1-8, postage, annas [illegible]

THE well-known FITZGERALD HOTEL is RE-OPENED; old premises has been remodelled and a new building open on all sides has been added. Wines and table first-class.—NOWROJEE JAMSETJEE, Proprietor, Fitzgerald Hotel.

BAPTY'S HORSE FOOD ready for use. Keeps horses in regular good condition; cheaper than gram and not so useful to Ghorawallas; delivered free of cartage throughout the city. Samples and prices from the MANAGER, Bapty Brothers, Limited, Bombay.

WANTED EMPLOYMENT by a gentleman who is a good correspondent, has a knowledge of accounts and book-keeping, and has lately been in charge of a cotton agency. Holds good testimonials and can give unexceptionable references. Apply to W. H. V., Ahmednuggur.

BOMBAY GAZETTE BUDGET, published every Friday, specially prepared for Indian subscribers, with 2 pages Supplement of English news in addition to 32 pages of Indian matter. Rates: Rs. 12 per year for Indian subscribers, post free; and Rs. 17, including postage, for the United Kingdom.

PICKLED SALMON 8 annas per lb. DRIED SPRATS 10 as. per tin. DIGBY CHICKS, 10 as. per tin.—PEARSE, Apollo-street.

SPECIAL TO THE PARSEES.

Coloured Coating Coat	from Rs. 15 to Rs. 25
Blue and Black Coating Coat	from Rs. 22 to Rs. 35
Black Broad Cloth Coat	from Rs. 20 to Rs. 30
Cashmere Trousers	from Rs. 8 to Rs. 15
China Silk Coat	from Rs. 10 to Rs. 12
China Silk Dark Blue Gauze Coats	from Rs. 12 to Rs. 15

ESSUBJEE ADUMJEE,
Meadow-street, Fort, Bombay.

AUG. M. MISRAHI
COMMISSION AGENT,
DIAMONDS, PEARLS, PRECIOUS STONES, AND JEWELLERY.
HAS the greatest and cheapest set in all qualities of Diamonds.
PARIS, 9, Rue de Chateaudun
BOMBAY, 7, Apollo Street.

FOR SALE,
OAKES'S BEEHIVE CIGARS,
SACCONE'S SHERRY,
MAX GREGER'S CARLOWITZ,
CALDWELL'S AUSTRALIAN WINES
WALKERS FINE OLD HIGHLAND WHISKY.
[illegible] WATSON, & Co.
Bombay, 28, Apollo Street.

K. F. CHHAPGAR AND CO.,
CIVIL ENGINEERS,
78, TAMARIND LANE, BOMBAY.
PLANS, Tracings, Surveys and Charts, Estimates and Specifications carefully prepared, and Strict Supervision exercised.
Annual contracts for petty repairs, whitewashing, and painting to private buildings, mills, etc., undertaken.

PRICE LIST
OF
W. C. SMITH & CO.'S
READY MIXED PAINTS OF ANY COLOUR.

	Per cwt. Rs.		Per cwt. Rs.
Ready mixed White	20	Oak Colour	18
Do. Dark Stone Colour	20	Teak Colour	18
Do. Light Stone Colour	20	Deep Purple Brown	18
Buff Colour	21	Bronze Green	20
Light Purple Brown	18	Brunswick Green	18
Dark Chocolate Colour	17	Black Paint	18
		Lead Colour	18
		Blue Paint	18

These valuable paints prepared only by W. C. Smith & Co. are warranted to keep their original colour for upwards of two years.
Samples may be had on application to
W. C. SMITH & CO.,
HOUSE DECORATORS & GENERAL CONTRACTORS,
29, Rampart Road, Fort, Bombay.

NEW LAND THE REVENUE POLICY OF THE BOMBAY GOVERNMENT:
TAXATION OF SUBSOIL WATER
AT THE
FORTHCOMING REVISION SETTLEMENTS
[illegible]
A REPRINT OF ARTICLES AND LETTERS CHIEFLY FROM THE *BOMBAY GAZETTE*,
WITH
An Appendix containing the Resolutions of the Bombay Government, dated the 28th March and 25th July, 1884, respectively.
Price, 1 Re., postage, 1 Anna.
Bombay Gazette Office, Rampart-row.

SALES BY AUCTION.

MENESSE AND COMPANY.

On THURSDAY, the 1st April, Messrs. MENESSE & Co. will hold their usual weekly auction sale at their rooms of a quantity of grey and colored piece-goods, twist, &c.
6 cases violet and millefleur nursery and toilet powder, cherry tooth paste and real old brown Windsor soap, by the Napoleon Price & Co.
10 cases coal tar soap.
2 „ chlorozone fluid and powder.
6 „ angostura bitter.
30 „ lager beer in quarts.
30 cwts ship's biscuits.
30 cases assorted colour in half-pound tins.
9 cases spindles with flyers, brass bottoms and brass bush for spindles, iron bottoms, loom clamps, counter gauge, card brushes, &c. (for mill purposes).
3 cases Turkey red cambrics.
5 „ colored prints.
3 bales grey mulls.
3 „ grey shirtings.
1 „ grey dhoties.
2 cases silk poplins and brocade.
On account of the concerned—
D P 12—1 case German silver sheets.
G A—4 bags of coffee ex s. s. Nepaul.

AUCTION SALE of unclaimed goods, grains and other sweepings, &c., at the B. B. and C. I. Railway, Carnac Bridge Goods Station.
Messrs. MENESSE and Co. are instructed to sell by Public Auction on WEDNESDAY, the 31st inst., at 2 p.m., at the B. B. and C. I. Railway, Carnac Bridge Goods Station.—
A quantity of unclaimed goods, grain and other sweepings, &c., &c.
MENESSE & CO.
Bombay, 29th March, 1886.

MEHRJEE, JOHNSTON & CO.,
No. 4, FORBES & MEADOW-STREETS.

SALE OF valuable and handsome remaining stock-in-trade of China Depository Shop at No. 30 Apollo-street.
TO-MORROW, TUESDAY, the 30th instant, at 1-30 p.m., Messrs. MEHRJEE, JOHNSTON and Co. will sell by Public Auction at the above place by order of C. A. Turner, Esq., Official Assignee, H. C., and Assignee of the Estate and Effects of Bezonjee Pestonjee Kharas (who carried on business under the name of Pestonjee Cowasjee Kharas), now an insolvent, the remaining stock-in-trade of his Chinese and Japanese curiosities, from lot No. 2514, consisting of Chinaware, carved ivory, sandalwood, tortoiseshell, and mother-o'-pearl works, coral sets, lacquered goods, camphor-wood trunks, bed mats, &c., &c.
SHOP FURNITURE.—Show cases, cupboards, sets of tables, writing tables, blackwood and cane chairs, whatnots, clock, packing cases, copying press, treasury chest, &c.

SALE of Materials of Buildings Nos. 79, 6 and 8 in Fort, for removal.
Under instructions from E. C. K. Ollivant, Esq., C.S., the Municipal Commissioner for the City of Bombay, the undersigned will sell by Public Auction at Hornby-row and Gunbow-lane, Fort, on SATURDAY, the 3rd April, 1886, at 4 p.m., the whole of the materials for removal of certain buildings bearing Nos. 79, 6 and 8 in Fort, purchased by the Municipality owned by Mr. Eduljee Burjorjee Pudum and by Mr. Shapoorjee Sorabjee Setna.

BONA FIDE SALE of valuable and handsome household furniture, specially made to order and artistic in design, table ornaments and vases, best plated ware, handsome porcelainware and glassware, choice garden plants, &c., &c. The above articles, the property of E. C. K. OLLIVANT, Esq., C.S. will be sold by Public Auction by the undersigned at Diana Lodge, Malabar Hill, on THURSDAY, the 8th proximo
Catalogues will be published hereafter.

FOR SALE ON COMMISSION.
A pair of well-matched young and sound Arab horses, have been going regularly in harness, landed last year.
Also one pony dog-cart with polo-pony.
MEHRJEE, JOHNSTON & Co.
Bombay, 29th March, 1886.

CRAWFORD AND COMPANY,
7, MARINE-STREET, BOMBAY.

USUAL WEEKLY AUCTION SALE.
THIS DAY, MONDAY, the 29th inst., at 2 p.m., Messrs. CRAWFORD & Co. will sell by Public Auction at their rooms.
8 Bales dhooties.
2 „ woollen cloths.
2 „ [illegible]
3 „ longcloth.
5 Cases chintz.
12 „ shirtings.
2 cases silk satin.
15 „ cambric prints.
Sets of dinner and breakfast service of various patterns.
10 cases nickel time-pieces.
2 „ alarm do.
1 „ lady's companion.
2 cases Napoleon Price's toilet powder, an invoice of iron bedstead of sizes, an invoice of handsome glass pedestal and bronze duplex table lamps.
A quantity of household furniture consisting of table, ottomans, chiffoniers, almirahs, &c.
By order of the concerned and on account of Mia Saheb Abdoolally Mia Saheb Sarafally.
23 cases lithographic stones.
On account of Rahimbhai Momunji.
F T and Co.—2 cases french-polish ex s.s. Aroo.
AT 2-30 P.M.
1 Strong-built office shigram.
1 Handsome English-built light victoria, by Kesterton.
1 Strong-built dog-cart.
1 „ landau.
1 Handsome nearly new Madras built, miniature brougham, open on all sides.

On WEDNESDAY, the 31st instant, sale commencing at 1 p.m., Messrs. CRAWFORD & Co. are instructed to sell by Public Auction at "Breach House," Breach Candy, the very valuable and handsome blackwood and teakwood carved and plain household furniture, best platedware, rich crockery and glassware, a handsome strong built open-carriage in good condition, sets of plated English-made single and double harness, gentleman's and lady's saddles, handsome China and Japanese flowervases, rich table ornaments 1, 3 and 4 light, Hink's kerosine oil hanging lamps, Hink's table lamps, handsome Persian and Brussel's carpets, first-rate oil paintings and oleographs, &c., the property of E. H. ELSWORTHY, Esq., the same comprises rich cut glassware, handsome dinner dessert and breakfast services, best plated cruet and liquor stands tea service, round waiter, claret jug spoons and forks, dish cover, biscuit box, butter pot, table and piano candlesticks best steel table cutlery, very handsome blackwood, teak wood and satinwood substantial made furniture, [illegible] a set of substantial teakwood telescopic dining table, dumbwaiters, whatnot, handsome round, oval, octagon side and Madras pattern dressing and washhand tables with or without marble tops, drawing room, easy, folding reclining, office, bedroom and Madras pattern arm and without arm chairs, toilet hat tripod and ornament stands, handsome drawing room cabinets with mirror glasses, chiffonier with mirror glass, handsome sofa and conversation couches, round teapoys with marble tops, iron spring bedsteads with horse hair matresses, handsome clothes and gown presses, wardrobe with mirror glass doors, dressing glasses, marble top washhand and dressing tables, chest of drawers, Madras pattern single and baby's cots, large size writing table with pigeon hole, clothes presses, baskets, a first-rate Wheeler and Wilson's system sewing machine on stand, reclining and Cleopatra couches, large size single, double and partition screen, handsome China and Japanese flower vases, rich table ornaments, handsome Hink's wind proof lamps on bronze stands, first rate oil paintings and oleographs, real Persian and Brussels carpets, bath, dispense and cookroom furniture, copper utensils, a collection of choice plants in pots, &c., &c.
AT 2 P. M.
1 handsome strong built open carriage in good condition.
Sets of English-plated and brass mounted single and double harness, and gentlemen's saddles.
Catalogues are published and the property is now on view.

SALE OF VALUABLE LANDED PROPERTY AT GRANT-ROAD.
On WEDNESDAY, the 31st instant, at 4 p.m., Messrs. CRAWFORD and Co. will sell by Public Auction on the premises by order of the mortgagee Bitanath Gopinath Ajinkya, and on account and at the risk of the mortgagor, Bai Dhunbaiji, widow of the late Dhunjibhoy Nusserwanjee Cama, in pursuance of the power of sale given in the indenture of mortgage, dated the 31st day on March 1886.
All that piece or parcel of land or ground situate at Grant-road, in the registration sub-district of Bhooleshwar, fronting towards the south of the said Grant-road, and bounded as follows that is to say, on or towards the east partly by the property belonging to Antony George DeGa, and partly by a public road, on or towards the west by a public road leading from the Grant-road to the Girgaum-road, on or towards the north by the covered drain by the side of the Grant-road aforesaid, and on or towards the south by a Foras-road, formerly and now in the occupation of the tenants of the said Dhunbaiji, widow, containing by admeasurement 16,578 square yards and seven-ninths of a square yard or thereabouts, and assessed by the Collector of Land Revenue under Nos. 86 and 87.
For further particulars and conditions of sale application may be made to Mr. Khunderao Morojee, Solicitor for the mortgagee, or to the undersigned.

SALE OF HOOP IRON.
On WEDNESDAY next, the 31st instant, at 3 p. m., Messrs. CRAWFORD and Co. will sell by Public Auction at the Prince's Dock, on account and at the risk of Beg Mahomed Hajee Abdool Rahman and Dyal Muthoora, the undermentioned 17,183 bundles of hoop iron of assorted sizes, viz. 2, 1, 1½ and 1¾ in cut lengths:—
D M in diamond—1202 bundles hoop iron ex Clan Sinclair.
603 do. do. Simoon.
602 do. do. City of Carthage.
1212 do. do. do.
1196 do. do. Ryal Hall.
1169 do. do. do.
1208 do. do. Clan Ogilvie.
1226 do. do. Victoria.
[illegible] do. do. [illegible]thios.
1170 do. do. do.
1240 do. do. Sorrento.
1210 do. do. Eden Hall.
1214 do. do. do.
1214 do. do. City of Venice.
1194 do. do. Clan Mackenzie.
1210 do. do. City of Carthage.
The above will be sold in lots to suit purchasers and a deposit of 25 per cent. will be required at the time of sale.

SALE OF UNSERVICEABLE HOSPITAL FURNITURE, &c.
Under instructions from the Physician, European General Hospital, Messrs. CRAWFORD & Co. will sell by Public Auction at the Hospital compound at Boree-bunder on THURSDAY, the 1st April, at 2 p.m., a quantity of hospital furniture, &c., consisting of benches, boxes, tables, chairs, iron cots, iron ovens, large copper degs, cooking utensils, &c.

BONA FIDE SALE.
On THURSDAY, the 1st day of April, at 1 p.m., Messrs CRAWFORD & Co. are instructed to sell by Public Auction in the tent, Pedder Road, Cumballa Hill, near Mr. F. D. Parker's Bungalow, the valuable and handsome French polished blackwood and teakwood household furniture, crockeryware, a brilliant-toned, trichord, short grand pianoforte by John Broadwood & Sons, a percussion harmonium by Alexander, an air gun with pump by Reilly, a stylish dogcart in good order, a nearly new tricycle with lamp, &c., gentleman's and lady's saddles, real Persian carpets, kerosine-oil table lamps, &c., &c., the property of J. T. PEARSON, Esq., the same comprises glassware, handsome dinner, dessert and tea services, table and hanging duplex lamps, handsome blackwood and teakwood carved and plain furniture such as a set of teakwood telescopic dining table in 4 pieces, carved sideboard, single and double screens, drawing room, writing, side and dressing and washhand tables, drawing room, sofas and reclining couches, whatnot with mirror glass, drawing room, easy, folding, American, straight and Madras pattern arm chairs, hat and toilet stands, a writing table with 9 drawers, a sweet-toned trichord short grand pianoforte by John Broadwood and Sons, a harmonium by Alexander, iron and brass bedstead complete, clothes and gown presses, dressing glasses, chest of drawers, small cupboard, child's cot, handsome Persian, Brussel's and Hyderabad carpets and rugs, dancing cloth, handsome eight-day clock and time piece, bath, dispense and cookroom furniture, copper utensils, garden plants &c.
AT 2 P. M.
1 strong-built dog-cart, by Collet and Co.
Gentleman's and lady's saddles, single harness.
A nearly new tricycle with lamp, &c.
Catalogues are ready and the property is on view.

On SATURDAY, the 3rd day of April, sale commencing at 1 p.m., Messrs. CRAWFORD & Co. are instructed to sell by Public Auction in the tent, Esplanade, opposite the [illegible] ware, [illegible] and glassware, [illegible] ments, China flower vases, [illegible] table lamps, Brussel's carpet, &c., the property of J. M. LANE, Esq.
Full particulars will appear hereafter, and the property will be on view 4 days before the sale.
CRAWFORD & Co.
Bombay, 29th March, 1886.

COLLECTION of LEGISLATIVE ACTS, comprising Sea Customs Act, Customs Tariff Act, Indian Arms Act, The Opium Act, The Bombay Salt Act, The Salt Act, The Stamp Act, The Indian Port Act, The Native Passenger Ships Act, The Abkari Act, Periodical Survey [illegible] Steam Vessels Act, The Steam [illegible] Survey Amendment Act, [illegible] the Bombay Port Trust Act, Price, Rs. 2; [illegible]

SALES BY AUCTION.

BENNETT AND COMPANY,
No. 5, APOLLO-STREET.

THIS DAY, MONDAY, the 29th inst., at 1 p.m., Messrs. BENNETT & Co. are instructed to sell by Public Auction at Cumballa Hill, the very valuable and handsome blackwood and teakwood and satinwood substantial made French-polished household furniture, &c., a handsome mahogany grand square pianoforte by John Broadwood and Sons, best electro-platedware, very rich crockery and glassware, handsome China and Japanese flower vases, handsome table ornaments, rich Brussel's carpets, &c., the property of J. H. GRANT, Esq., C.S., the same comprises rich star-cut glassware, very handsome dinner, dessert and breakfast services, best platedware such as hot water curry dishes, cruet, pickle and liqueur stands, tea sets, teapot, epergne, coffee urn, tea tray, round salver, jam pot, breakfast companion, 12 pair fruit knives and forks with plated handle, one pair fish knife and fork, cutlery, &c., Cutch work, silver ware, such as flower holders, muffineers, tea pot, milk jug, handsome blackwood and teakwood French-polished, plain and carved household furniture, such as a set of telescopic dining table in 7 pieces, sideboard, dumb waiter, whatnot, Madras pattern arm chairs, handsome circular, pier, side, oblong and writing tables, easy folding, reclining long arm and drawing-room chairs, settee couches teapoys with marble top, very handsome large size cabinet with mirror, hatstand with mirror, handsome China and Japanese flower vases and table ornaments, Sialkote work shie ds, handsome table and hanging kerosine lamps, rich Persian carpets, handsome teakwood four post bedsteads, dressing and wash hand tables, dressing and cheval glasses, clothes and gown presses, chest of drawers wardrobe, towel horses, bath tubs, dispense articles, cooking utensils, &c.
AT 2 P. M.
The property of another gentleman.
1 handsome strong English-built four-seated barouche.
1 Bay Australian horse, very showy and fast, goes in harness.
Catalogues are published and the property is on view.

Under instructions from the sole Liquidator, Bombay Brick and Tile Factory, Limited, in liquidation, Messrs. BENNETT & Co. will, THIS DAY, MONDAY, the 29th inst., at 3 p.m., sell by public auction at their rooms all the Company's plant, stores, land, buildings, &c., situated at Taluka Callian, in the Collectorate of Thana. The land by admeasurement is 33 acres, is beautifully situated by the side of the Callian creek, and affords safe and speedy means of despatch of bricks to Bombay both by sea and rail. There is a pucca-built Brick Kile on Bull's patent principles, while fine clay is obtainable on the ground in any quantity. Bricks made by the Company have been approved and used by Government Engineers, Contractors, and Builders, &c.
Also the permanent right of using two kilns on Bull's patent principle, by which great saving is effected in burning bricks while the operations are very quick and effective.
For further particulars and conditions of sale application may be made to the undersigned.

BONA-FIDE.
TO-MORROW, TUESDAY, the 30th instant, at 1 p.m., Messrs. BENNETT & Co. are instructed to sell by Public Auction, at the "Seascale," Breach Candy, the valuable and handsome blackwood and teakwood plain and carved French-polished household furniture, best platedware, very rich crockery and glassware, first-rate pictures and oleographs, rich table ornaments, handsome China and Japanese vases, a collection of choice and rare plants in tubs and pots, &c., &c., the property of Professor W. WORDSWORTH, the same comprises rich star-cut glassware, handsome dinner dessert and breakfast services best platedware, such as cruet and liqueur stand, ice jug, table and chamber candlesticks, &c., handsome blackwood and teakwood French-polished plain and carved household furniture, such as a dining table in 7 pieces, sideboard, dumb waiter, whatnot, Madras pattern arm chairs, hatstand, handsome circular, pier side, oblong and writing tables, easy, folding, reclining, long arm and drawing room chair, davenporte, conversation sofas, corner whatnot, card table, teapoys, handsome three and four light hanging kerosine lamps, duplex table lamps, handsome China and Japanese flower vases, a first-rate marble clock striking hours and half hours, rich Persian carpets, handsome iron single and double four-post bedsteads, reclining and half backed couches, dressing and washing tables, dressing and cheval glasses clothes and gown presses, chest of drawers, almiras with plate-glass door, bed-room light chairs, towel horses, bath tub, commodes, a collection of choice plants, &c.
AT 2 P. M.
The property of another gentleman.
1 Second-hand dress coach full size and in good condition, by Edwards, "on and Chamberlaine, with Hambury claret painted lake, and fine lining white with drop trimming and a handsome pair of silver lamps, &c.
1 Second-hand two-wheeled shigram for one horse and a moveable curricle pole for two bullocks with lamps, sets of double and single harness saddle, &c.
Catalogues are published and the property is on view.

On MONDAY, the 19th April next, at 1 p.m., Messrs. BENNETT and Co. are instructed to sell by Public Auction at Pedder-road, Cumbaila Hill, the very valuable and handsome blackwood, teakwood and satinwood, French-polished plain and carved household furniture, best electro-plated ware, very rich crockery and glassware, a handsome mahogany full-toned grand square pianoforte, by Richard Lipp & Son, very handsome China and Japanese flower vases, rich table ornaments, firstrate oil paintings and oleographs in gilt frame, handsome Hink's patent duplex standing and hanging kerosine lamps, rich Brussel's and Persian carpets, &c., &c., the property of T. W. RAWLINS, Esq.
Catalogues will be published, and the property will be on view four days before the sale.
BENNETT & CO.
Bombay, 29th March, 1886.

SARSAPARILLA.
Wilkinson's Essence or Fluid Extract of
RED JAMAICA SARSAPARILLA
Is the ONLY PREPARATION RECOGNISED by the FACULTY as a WONDERFUL PURIFIER of the HUMAN BLOOD.
It is not too much to say that those suffering from the effects of TROPICAL CLIMATES, such as TORPID LIVER, DEBILITY, ATTENUATION of BODY, ERUPTIONS, LASSITUDE, &c., will by taking this extraordinary ESSENCE of RED JAMAICA SARSAPARILLA, soon find relief and ultimately a cure. It is asserted by those who take a little DAILY the system becomes less liable to attacks of illness.
"We cannot speak too highly of it."—*Lancet.*
"We recommend your *Red Jamaica Sarsaparilla.*"—*Medical Review.*
"The only preparation for removing what may be called the Sequelæ of a mercurial course."—*Sir R. Martin.*
The late Lord Clyde, writing for a further supply of *Wilkinson's Sarsaparilla*, says, "I am never without it, for when feeling depressed or out of sorts from anxiety or fatigue, a dose or two animates me."
"Your *Essence of Red Jamaica Sarsaparilla* CURED me of [illegible]"—*Earl of Aldborough.*
PREPARED ONLY BY
THOMAS WILKINSON (Member of the Pharmaceutical Society), 270 Regent St. London.
Sold in small, medium and large bottles.
CAUTION.—Many spurious, worthless, and injurious preparations are offered to the Public; see that both Bottle and Label have the Name and Address also Trade Mark W, in a diamond) at the bottom of the bottle.

WILKINSON'S
BRONCHIO-THORACIC LOZENGES.
AGENTS TREACHER AND Co., KEMP AND Co., ROGERS AND Co., BOLTON AND Co., and PHILLIP AND Co., Bombay, and all respectable Firms in India.

PHOSPHORUS THE GREAT REMEDY
FOR DISORDERS OF
THE NERVOUS SYSTEM.

IT is agreed by all Medical authorities that PHOSPHORUS plays a very important part in the NUTRITION of THE BRAIN and NERVE TISSUE, and possesses SPECIAL CURATIVE VITALIZING and ENERGIZING PROPERTIES.
In OVER BRAIN WORK, MELANCHOLIA, EPILEPSY, HYSTERIA, NEURALGIA, LOSS of NERVE POWER, and other Manifestations of

NERVOUS EXHAUSTION
PHOSPHORUS IS INVALUABLE.

DR. WOOD says: "PHOSPHORUS in NERVOUS EXHAUSTION whether involving the cerebral or special centres is of GREAT VALUE. I have seen marked benefit from its use when the symptoms were not severe enough to indicate *organic lesion*, but the most remarkable results have been in cases in which the structure of the centre was apparently deeply indicated. In threatened BRAIN SOFTENING it is the ONLY drug that can ARREST THE DISEASE. In NEURALGIA its use is commended by reason as well as by experience and gives SPEEDY RELIEF."
DR. PAREIRA says: "PHOSPHORUS excites the nervous vascular and secretory organs, increases the fullness and frequency of the pulse and hieghtens mental activity and muscular power."

H. AND T. KIRBY & CO.'S
PREPARATIONS OF PHOSPHORUS
are made according to Dr. Kirby's Formulæ, and it is admitted that in NO OTHER FORMS can PHOSPHORUS be administered so safely or *effectually*, Syrups and all liquid Preparations being either INERT or DANGEROUS. The following combinations are largely prescribed:—

IN NERVOUS DEBILITY, SCIATICA AND NEURALGIA PHOSPHORUS AND QUININE PILLS GIVE SPEEDY RELIEF.
This valuable combination of two powerful tonics is a very useful restorative, and is found most beneficial in the treatment of diseases of a low type in CONVALESCENCE from FEVERS and other [illegible] exhausting diseases. As a tonic and antiperiodic it is largely used in India in some stages of fevers and to counteract the exhausting influence of the excessive heat of the climate.

IN LOSS OF NERVE POWER
PHOSPHORUS, IRON, QUININE & STRYCHNIA PILLS ARE INVALUABLE,
as also in all cases of MALNUTRITION, whether the consequence of acute diseases such as FEVERS, BLOOD POISONING or result of OVER-WORK, DISSIPATION, Indulgence in ALCOHOLIC STIMULANTS or excess of any kind, and in cases of WAKEFULNESS, FEEBLENESS of MEMORY, GIDDINESS and TREMBLING of the VOLUNTARY MUSCLES on EXERTION and some forms of SKIN DISEASE.

EARLY DECAY OF MENTAL VIGOR AND PREMATURE OLD AGE.
LOWNESS of SPIRITS and ATONIC DYSPEPSIA arising from OVERWORK and IMPOTENCE IN OLD or DEBILITATED SUBJECTS, are much alleviated by a course of
PHOSPHORUS and NUX VOMICA PILLS.

IN BRIGHT'S DISEASE,
after the acute symptoms have subsided,
PHOSPHORUS and CANTHARIDES PILLS act very beneficially, as also in ATONY or PARALYSIS OF THE BLADDER producing INCONTINENCE of URINE.
The above mentioned preparations are largely prescribed, together with other combinations described in Dr. Kirby's Work on the REMEDIAL VALUE of PHOSPHORUS, which may be obtained from any of the Agents mentioned below.
[illegible] imitations of their preparations. Some are Exceedingly Dangerous and others Inert. Every Bottle of the Genuine Pills bears their Trade Mark. Sold in Bottles, price Rs. 2, Rs. 3-8 and Rs. 6-8 each. The large Bottles contain sufficient for a course of Phosphorus extending over 3 to 6 weeks.

AGENTS IN INDIA.
Messrs. Smith, Stanistreet and Co., Calcutta; Messrs. Treacher and Co., Bombay and Poona; Messrs. Cooper, Madon and Co., Bombay; Messrs. [illegible] and Co., Allahabad; Messrs. W. E. Smith and Co, Madras.

WINES SPIRITS, BEER, &c.

NOTICE.
WE have been APPOINTED SOLE AGENTS in Bombay for the sale of AYALA'S EXTRA QUALITY DRY CHAMPAGNE, the brand which is now used by the principal Military Messes in India.
QUARTS ... Rs. 56-0 per doz.
PINTS ... 29-8 per doz.
PHIPSON & Co.
LIST OF WINES ON APPLICATION.

PRICE LIST of WINES, &c., ON SALE at the Godowns of the undersigned:—

	Per 1 doz. quarts.	Per 2 doz. pints.
CHAMPAGNE		
Charles Heidsick's Grand Vin Premium, White Seal, Dry	Rs. 50 0	
Heidsick's Dry Monopole	„ 55 0	Rs 58 0
Cuvee de Choix Champagne	„ 44 0	—
Dry Elite	„ 46 0	„ 48 0
First Quality Dry	„ 38 0	„ 40 0
From Messrs. Deutz and Geldermann Ayen Champagne.		
Goldlack, extra	Rs. 43 0	
STILL HOCKS.		
From J. M. Pabstmann, Sohn, Mayence.		
Laubenheimer	Rs. 15 0	Rs. 18 0
Deidesheimer	„ 16 0	„ 19 0
Geisenheimer	„ 17 0	„ ...
Leibfraumilch	„ 21 0	„ 24 0
Steinwein	„ 21 0	„ ...
Hochheimer Berg	„ 25 0	„ 28 0
Rudesheimer	„ 25 0	„ 28 0
Marcobrunner	„ 28 0	„ 31 0
Queen Victoria Berg	„ 34 0	...
From Otto Prumm, Mayence		
Brauneberger	Rs. 15 0	Rs. ...
Liebfraumilch	...	„ 21 0
Berncasteler-Rosenberg	„ 18 0	„ 21 0
Josefhofer	„ 28 0	„ ...
Oberemmeler-Rosenberg	„ 28 0	„ 31 0
Steinberger	„ 28 0	„ 31 0
Scharzhofberger	„ 34 0	„ 37 0
Johannisberger	„ 35 0	„ 38 0
FRENCH WHITE WINES.		
From A. Dupille, Macau Medoc.		
Sauterne	Rs. 18 0	...
PORTWINES.		
From J. W. Burmester, Oporto.		
Good old red Port	Rs. [illegible]	—
Fine „	„ 22 0	—
Very fine „	„ 27 0	—
Most particular reserved old red Port	„ 38 0	—
CLARETS.		
From A. Hermann and Co., Paris.	Per 1 doz. Qts.	
St. Julien Claret	Rs. 9 0	
From Messrs H. & C. Balaresque, Bordeaux.		
Medoc	„ 10 8	
Chateau de Frands	„ 13 0	Rs. 15 0
St. Julien Medoc	„ 14 0	
Les Canons	„ 16 0	„ 18 0
Chateau Grand Lebrun	„ 18 0	
Chateau Leoville	„ 19 0	
Chateau L' Roc St. Estephe	„ 21 0	
Chateau Lafitte	„ 23 0	
Chateau Manvesin	„ 27 0	
From Munzer & Spann.	Qts.	Pts.
St. Estephe	Rs. 12 6	Rs. 14 0
Haut Caron	„ 15 0	„ 17 0
Margaux Medoc	„ 17 0	„ 19 0
Chateau Larose	„ 28 0	
From A. Dupille, Macau Medoc.		
Listrac Medoc	Rs. 12 0	Rs. 23 0
Cru de Barreyre	„ 16 0	
CLARETS.—Continued.		
From J. Roemer & Sohn—Wien.		
Hungarian Claret	Rs. 17 0	
Chateau Romer	„ 16 0	
From Franz Scarvasy.		
Carlovitz	„ 12 0	„ 14 0
BRANDY	Per 1 doz. qts.	
Gold labels, Gold c[illegible]	Rs. 26 0	
[illegible] Dessandier & Co.'s * Brandy	„ 21 0	
Cognac, Fine Champagne { M. & Saann } Red Bars	„ 24 0	
From A. Doignon Fils and Co.		
Cognac, Gold labels, blue capsules	„ [illegible]	
Charles Lervoire very old Brandy***	„ 38 0	
BURGUNDY.		
From A. Dupille, Macau Medoc		
Volnay	Rs. 21 0	
Chambertin	„ 26 0	
WHISKEY.	Per 1 doz. qts.	
Ben Cruachan's Blend of Finest old Scotch Whiskey	Rs. 20 0	
Thistle Blend Whisky	„ 24 0	
BEER.	Per doz. qts.	Per 2 doz. pts.
St. Pauli Beer	Rs. 6 [illegible]	„ 0 4
Mainzer Export Beer	„ 5 8	
Hamburger Export Beer	„ 5 4	
Pilsener Beer	„ 5 12	„ 3 12
Flower & Son's Ale	„ 4 12	„ 3 0
Romford Light Bitter Beer in Champagne bottles	„ 5 12	—
SUNDRIES.		
Maraschino a case of 25 Pints	Rs. 25 0	
Vin Marasque „ 24 Bottles	„ 40 0	
	Per doz. quarts.	per 2 doz. pints.
Finest Kummel	Rs. 28 0	Rs. ...
Do. Vermouth Superior	„ 19 0	
Do. do Finest	„ 20 0	
Swiss condensed milk in bottles	„ 4 0	
Do. do do tins	„ 5 0	
Do. Cheese in tins from ... lbs. 19-29		Rs. 0 11

PRESERVED MEATS, SAUSAGES, VEGETABLES, &c.

	Rs. a.	
Danish Butter, finest per ½ lb. tin	0 10	
Danish Butter per 1 lb. tin	1 4	
Hams, Danish, finest smoked per lb.	0 11	
From E. [illegible]	Large tin.	small tin.
Truffel Leberwurst (Truffled Liver Sausages)	Rs. 1 8	Rs. ...
Mettwurst (cooked meat Sausages)	„ 1 6	...
Asparagus	„ 2 8	...
Red Pickled Cabbage Sauerkraut	„ 1 4	0 ...
Cellery	„ 0 14	...
White Cabbage in Butter	„ [illegible]	0 10
Cervelatwurst (Brain Sausages)	„ 1 6	...
White Pickled Cabbage in Wine	„ 1 4	...
[illegible]ted do. do.	„ 1 2	0 12
From Bush, Barnewitz & Co., Wolfenbuttel.	Per Large Tin	Per Small Tin
Asparagus	Rs. 2 8	Rs 1 8
Cellery	...	0 12
French Bean	...	0 9
Young Cut Beans	...	0 9
Smoked Sausages	...	1 8
[illegible]	...	1 8
Red Pickled Cabbage in Wine	...	1 8
Pease for Soup	...	1 12

TERMS.
Net cash, no discount.
No order for less than a case of wines (provisions excepted) &c., will be executed.
Outstation orders should be accompanied by a remittance or reference for payment in Bombay.
Interest charged at the rate of Nine per cent. per annum on all accounts after three months.
VOLKART BROTHERS,
Rampart-row.
Bombay, 15th Dec 1885.

NOTICES.

LIVER COMPLAINTS.
DR. KING'S DANDELION and QUININE LIVER PILLS (without Mercury.) THE BEST REMEDY FOR BILLIOUSNESS, STOMACH DERANGEMENT, FLATULENCE, PAINS BETWEEN THE SHOULDERS, BAD APPETITE, INDIGESTION, ACIDITY, HEAD-ACHE, HEARTBURN, and all other symptoms of disordered liver and dyspepsia. Acknowledged by many eminent surgeons to be the safest and mildest pills for every constitution.
In Boxes at 1s. 1½d., 2s. 9d. and 4s. 6d.
Sold by Chemists and Medicine Vendors throughout the world. Prepared by Jas Rorke, London.
Specially valuable Pills for residents abroad and travellers.

TARAXACUM and PODOPHYLLIN—Prepared only by J. Pepper, London. This Fluid combination, extracted from medicinal roots, is now used in stead of blue pill and calomel for the cure of dyspepsia biliousness, and all symptoms of congestion of the liver which are generally pain beneath the shoulders, headache drowsiness, no appetite, furred tongue, disagreeable taste in the morning, giddiness, disturbance of the stomach, and feeling of general depression. It sets the sluggish liver in motion, very slightly acts on the bowels, giving a sense of health and comfort within 24 hours. It is the safest medicine. Taraxacum and Podophyllin is a fluid made only by J. PEPPER, Bedford Laboratory, London, whose name is on every label. Bottles, 2s. 9d. and 4s. 6d. Sold by all Chemists. A most valuable and essential medicine for India, Australia, the Cape, and Colonies generally.

LOCKYER'S SULPHUR HAIR-RESTORER will darken grey hair, and in a few days completely bring back the natural colour. The effect is superior to hat produced by an instantaneous dye, and does not injure the skin.

LOCKYER'S SULPHUR HAIR-RESTORER is the best for restoring grey hair to its former colour. It produces a perfectly natural shade, and is absolutely harmless. Recommended for destroying scurf and encouraging growth of new hair.

LOCKYER'S SULPHUR HAIR-RESTORER.—No other hair-dressing is requisite. Large Bottles, 1s. 6d. Sold by Chemists, Hair-dressers and Perfumers in London, and throughout the world.
Lockyer's is equal to any of the high-priced preparations. Sold by TREACHER & Co.

SULPHOLINE LOTION.—An External Means of CURING SKIN DISEASES. There is scarcely any eruption but will yield to "Sulpholine" in a few days, and commence to fade away even if it seems past cure. Ordinary pimples, redness, blotches, scurf, roughness, vanish as if by magic; whilst old, enduring skin disorders that have plagued the sufferers for years, however deeply rooted they may be, "Sulpholine" will successfully attack them. It destroys the animalculæ which cause these unsightly, irritable, painful affections, and always produces a clear, healthy, nature condition of the skin. "Sulpholine" Lotion is sold by most Chemists. Bottles, 2s. 9d. Made by J. PEPPER and Co., London. Sold by TREACHER & Co.

PEPPER'S QUININE and IRON TONIC strengthens the nervous and muscular system, improves digestion, animates the spirits, recruits the health. For debilitated health from the effect of hot climates, this tonic is invaluable.

PEPPER'S QUININE and IRON TONIC rouses and develops the nervous energies, enriches the blood, promotes appetite, dispels languor and depression, fortifies the digestive organs. Is a specific remedy for neuralgia, ague, indigestion, fevers of every kind, chest affections and in wasting disease, scrofulous tendencies, &c. The whole frame is greatly invigorated by Pepper's Tonic, the mental faculties brightened, the constitution greatly strengthened, and a return to robust health certain. Bottles, 32 doses, 4s. 6d.; next size, 11s. Sold by Chemists everywhere. The name of J. Pepper, Bedford Laboratory, London, must be on the label. There is no Tonic so certain in effect as Pepper's Quinine and Iron. It is strongly recommended to residents in India and the Colonies, and should always be kept ready for use in every case of fever or febrile condition. Sold by TREACHER & Co.

ONE BOX OF CLARKE'S B 41 PILLS
IS warranted to cure all discharges from the Urinary Organs, in either sex, acquired or constitutional, Gravel and Pains in the Back. Sold in Boxes, 4s. 6d. each, by all Chemists and Patent Medicine Vendors.
PROPRIETORS,
LINCOLN AND MIDLAND COUNTIES DRUG COMPANY,
LINCOLN, ENGLAND.
EXPORT AGENTS.
BURGOYNE, BURBIDGES and Co., Coleman-street, [illegible] Farringdon street, London
SANGER and SONS, Oxford-treet, London
And all the London Wholesale Houses.
AGENTS FOR THE BENGAL PRESIDENCY,
SMITH, STANISTREET and Co.; BATHGATE and Co. Calcutta.
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TREACHER and Co.; BOLTON and Co.
AGENTS FOR THE MADRAS PRESIDENCY,
BARRIE Co., DE BEAUX and Co.; SCOTT MASCURINE and Co.
AGENT FOR RANGOON,
THE RANGOON MEDICAL HALL.

BANKS.

COMPTOIR D'ESCOMPTE DE PARIS.
HEAD OFFICE—PARIS.
SUBSCRIBED and PAID-UP CAPITAL ... £3,200,000
RESERVE FUND ... £800,000
LONDON BANKERS
BANK OF ENGLAND,
UNION BANK OF LONDON,
Messrs. C. J. HAMBRO & SON.
LONDON OFFICE—52, THREADNEEDLE STREET E. C.
CURRENT ACCOUNTS are kept, but no interest allowed.
DEPOSIT ACCOUNTS are opened for fixed periods at rates to be obtained on application. No deposits received for less than thirty days.
LETTERS OF CREDIT payable at any of the chief commercial towns and cities of the world.
DIVIDENDS, &c., on Government Paper and other stocks received for customers without charge, if remitted, sous through the Bank.
C. LOWELL, Manager.
Rampart Row, W.

THE AGRA BANK (LIMITED.
CAPITAL—£1,000,000
RESERVE FUND—£22 ,000.
BOMBAY BRANCH.
CURRENT ACCOUNT are kept, and Interest allowed when the Credit Balance does not fall below Rs. 1,000.
DEPOSITS received available at any time, for Remittance to England in the Bank's Bills and interest allowed thereon at the rate of 4 per cent. per annum.
DEPOSITS are also received for fixed periods on terms which may be learnt on application.
DRAFTS granted at the exchange of the day on London Scotland, Ireland, and the Bank's Agencies in the East.
CIRCULAR NOTES issued, negotiable in the principal places in Europe.
GOVERNMENT and other STOCKS, and SHARES bought and sold, and the safe custody of the same undertaken.
INTEREST, PAY and PENSIONS collected; and every other description of Banking Business and Money Agency transacted.
All Remittances should be made payable to the Agra Bank, Limited.

HONGKONG AND SHANGHAI BANKING CORPORATION.

PAID-UP CAPITAL	$7,500,000
RESERVE FUND	$4,500,000
RESERVE FOR EQUALIZATION OF DIVIDENDS	$500,000
RESERVE LIABILITY OF PROPRIETORS	$7,500,000

LONDON BANKERS—LONDON & COUNTY BANKING COMPANY, LD.
BOMBAY—INTEREST ALLOWED
On Current Deposit Accounts, at the rate of 2 per cent. per annum on Daily Balances of Rs. 500 and upwards, but not exceeding Rs. 100,000.
On Fixed Deposits:—
For 6 months, at 4 per cent. per annum.
For 12 months, at 4½ per cent. per annum.
LOCAL BILLS DISCOUNTED.
CREDITS granted on approved Securities, and every description of Banking and Exchange business transacted.
DRAFTS granted on London, and the chief commercial places in Europe, India, Australia, America, China and Japan.
F. DE BOVIS,
Agent.
Offices of the Corporation, Church-gate-street, Bombay December 12, 1885.

INSURANCES.

ROYAL EXCHANGE ASSURANCE CORPORATION.—Policies covering the risk of Fire on Merchandise and Buildings in Bombay are issued by
REMINGTON & Co.
Agents, Royal Exchange Assurance Corporation.
Bombay, 16th August, 1875.

COMMERCIAL UNION ASSURANCE COMPANY
FIRE LIFE AND MARINE.
CAPITAL—£2,500,000.
FUNDS EXCEED—£1,950,000.
THE above Company INSURES almost every description of FIRE and SEA RISK and also accepts LIFE PROPOSALS at advantageous Rates.
WALLACE & Co., Agents,
4, Elphinstone Circle, Bombay.

THE INDIAN GUARANTEE AND SURETYSHIP ASSOCIATION, Limited,
IS the FIRST PUBLIC COMPANY established in India to provide Security against Losses arising through dishonesty of persons holding situations of trust and to obviate the inconvenience and defects of Suretyship by Private Bondsmen.
The Security of this Association is now generally adopted for European and Native Officer under Government and Public Companies
Friends and Relations are relieved of the fear of those pecuniary-losses to which persons are exposed who become responsible for the acts of others.
Moderate rates according to the nature of the Employment on the amount of security required.
Premiums periodically reduced.
For Prospectuses and Proposal Forms, apply to
D. McLAUCHLAN SLATER, F.I.A.,
9, Elphinstone Circle, Bombay.
Secretary.

UNIVERSAL LIFE ASSURANCE SOCIETY.
ESTABLISHED IN 1834.
LARGE REDUCTION OF PREMIUM
ON PARTICIPATING POLICIES
6 YEARS IN FORCE.
EQUAL TO 45 PER CENT.
SPECIAL REDUCED RATES upon ENDOWMENT ASSURANCES payable at 50 years or before, at death.
Full particulars upon application to
KING, KING AND Co.,
AGENTS AND SECRETARIES,
BOMBAY.

ROYAL INSURANCE COMPANY
CAPITAL—£2,000,000 STERLING.
TOTAL ACCUMULATED FUNDS, invested in the best and safest Securities, now amount to
£5,348,407, 9s. 2d. STERLING.
FIRE BRANCH.
POLICIES covering risks on MERCHANDISE, BUILDINGS, SPINNING MILLS, COTTON AND JUTE PRESSES, SHOPS, BUNGALOWS, HOUSEHOLD FURNITURE, HOTELS, AND CLUBS, both in BOMBAY and in the MOFUSSIL, granted on most favourable terms. COALS on the BUNDERS and KEROSINE OIL also covered.
Fire Premiums for 1862 ... £300,690
„ 1885 ... £988,156
LIFE BRANCH.
LARGE REDUCTION IN RATES.
POLICIES granted by the UNDERSIGNED without reference to Head Office on APPROVED lives. MILITARY LIVES in CIVIL employ have extra premium returned.
ENDOWMENT ASSURANCES, payable at fixed periods on adults, and children on very favourable terms.
LAST REVERSIONARY BONUS 7½ per cent.
REDUCTION TO EUROPEAN rates, when assured leaves either Alexandria or Fort Said.
Accumulated LIFE FUNDS now amount to £3,058,767
GROWTH OF FUNDS.

1863	£1,579,678 3 9	1878	£4,019,159 14 1
1878	£2,645,503 1 2	1885	£5,348,407 9 2

THOS. H. MOORE & Co.,
Agents, Royal Insurance Company,
6, Hummum-street.

SWIFT & FARROW,
PUBLIC ACCOUNTANTS AUDITORS, &c.
UNDERTAKE COLLECTION OF OUTSTANDING DEBT.
No. 9, HUMMUM STREET, FORT, BOMBAY.

NOTICE
Messrs. HENRY S. KING CO.,
LONDON,
EXECUTE ORDERS FROM ANY
CO-OPERATIVE STORE CATALOGUE,
supplying Goods of equal quality and at the same prices. No Orders executed unless accompanied by a full remittance.

FOR SALE
AT
JAFFER SULLIMAN'S BAZAAR.
JUST ARRIVED, a new English-built light LANDAU, suitable for one or pair of horses, by Lewis Fulker, of Salisbury.
A new English-built Barouche and a Mail-phaeton by Lewis Fulker, of Salisbury.
A new English Victoria and some Dog-carts.
Some second-hand English-built Broughams Victorias, Mail-phaetons.
And also some new sets of English single double and four-in-hand harnesses, carriage lamps, dinner and toilet sets, iron single and double bedsteads &c., &c.
For further particulars apply to
JAFFER SULLIMAN & CO.

HISTORY
OF
THE PARSIS:
INCLUDING
THEIR MANNERS, CUSTOMS, RELIGION, AND PRESENT POSITION,
BY
DOSABHAI FRAMJI KARAKA, C. S. I.
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IN TWO VOLUMES.
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BOMBAY

TO-DAY.

Opening of Jaffer Suliman Dispensary, Esplanade, by Lady Reay, 4.30 p.m.
Band, 24th Regt., N. I., Apollo Bunder, evening.
Circus, Esplanade, 9 p.m.

VESSELS ARRIVED.—The following vessels arrived on the 27th:—Elektra (s), from Hongkong; Othello (s), Hull; and Bancoora (s), Calcutta. Yesterday:—Henry Balckow (s), from Busrah; Clan Buchanan (s), Kurrachee; Bernicia (s), Philadelphia; Malcolm Fowler (s), Suez; and Viscount Canning, Cananore.

VESSELS SAILED.—The following vessels sailed on the 27th:—Empress (s), for Dunkirk; City of Canterbury (s), London; Clan Graham (s), Kurrachee; and Bhownuggur (s), Bhownuggur. Yesterday:—H. M. S. Amberwitch, for Kurrachee.

PRINCE'S DOCK.—The s. s. Othello entered and s.s. Empress left the dock on Saturday.

MUSIC AT THE APOLLO BUNDER.—The following programme of music will be played by the band of the 24th Regiment, N. I., at the Apollo Bunder, this evening:—

March	Unter Cameraden	Faust.
Overture	Crown Diamonds	Auber.
Valse	Les Patineurs	Waldteufel.
Scotch	Medley	Cavallini.
Valse	Chantilly	Waldteufel.
Galop	Paulinen	Faust.

GOD SAVE THE QUEEN.

MARINE BATTALION AT HOME.—The officers, Marine Battalion, will be at Home on Thursday, the 1st April, between 5 and 7 o'clock p.m., for the last time.

A CORRECTION.—Mr. Charles Du-Val and Mr. F. Pollard did not go by the Mail steamer of Friday last as announced, but will leave by the s.s. Australia, sailing on the 2nd proximo.

A NEW FIRE EXTINGUISHER.—An exhibition of the Harden Star Hand Grenade fire extinguisher will be held to-day, at 5-30 p.m., in the new docks near the Prince's Dock, to demonstrate the utility of the grenade.

A STEWARD'S GRIEVANCE.—The case in which Charles Macnamara, late a steward on board the British ship Principality, sued Captain Jones for his wages and certain pictures, was called on before Mr. Ryan on Saturday. Mr Roughton appeared for Macnamara and stated that a settlement had been come to between the parties. His Worship struck the case out.

A JUVENILE THIEF.—At the Fort Police Court yesterday, Inspector Jones charged Abdoolalli Ismailjee, a Borah lad, before Mr. Cooper on Saturday with theft of two gold wrislets. While his master was away from home, the lad opened a cupboard and appropriated the ornaments. He made for the Grant Road Station, and took a ticket for Surat, but before he could start he was arrested by the police. Pleading guilty the accused was sent to the Sassoon Reformatory.

ALLEGED THEFT.—Poonjee Ropjee, a carpenter residing on the 1st floor of a house in Lower Duncan Road, reported to the police that on the 25th instant, at about 7 p.m., he left his house for a walk with two of his friends. One of these, named Lliadhur, returned to his house before the complainant, and opened his box and stole two silver ornaments, valued Rs. 80, and decamped. It is supposed he has left for Cutch.

A PROW SUNK IN THE HARBOUR.—On Friday afternoon, while some bars of iron were being lowered into prow No. 1914, lying alongside the s. s. Cambodia, one of the bars fell out of the sling on to the ship's deck, while four other bars fell into the prow, knocking a large hole in her bottom. The prow, which was laden at the time of the occurrence with about 230 iron bars, valued at Rs. 1,500, rapidly filled with water and sank.

FIRE AT PAREL.—Yesterday evening, at about 5 o'clock, a fire broke out in a large stack of old timber standing on the G. I. P. Railway workshop premises at Parel. On the alarm being raised, the Byculla, Pydowee and the Fort steam fire engines proceeded to the scene with a large number of European police officers, who, with the assistance of a number of Railway employés, succeeded to get the fire under by 7 o'clock. There was a fair supply of water, but the fire kept smouldering throughout the night. Its origin is not known, but it is supposed to have originated from the sparks of a passing railway engine.

BITING OFF A WIFE'S NOSE.—Allarukoo Imambux, a Mahomedan of the weaver caste, was on Saturday charged before Mr. Dosabhoy Framjee with voluntarily causing grievous hurt to Chundoo, his wife, by biting off the tip of her nose on the 4th instant at their residence in a chawl in Grant Road. The circumstances of this case have already been reported. The medical evidence went to show that the injured woman had been detained in the J. J. Hospital under medical treatment for eighteen days, and that she is permanently disfigured. The accused in his defence stated that he did not commit the deed intentionally; but could not call evidence to substantiate his statement. His Worship convicted and sentenced him to two years' rigorous imprisonment.

THE FATAL ASSAULT.—Sew Narayen Narayen, a Purdasee, was on Saturday brought up on remand and charged before Mr. Dosabhoy Framjee, with committing culpable homicide not amounting to murder, by causing the death of Bapoo Narayen, a labourer, by assaulting him on the head with stick, on the 15th inst., at Gunpowder Road, Mazagon. Mr. Little, the Public Prosecutor, appeared to conduct the case for the prosecution, and Mr. Dhairyawan, barrister-at-law, appeared on behalf of the accused. The circumstances of this case have already appeared in these columns. The magistrate, after recording the evidence of several witnesses, which was similar to that adduced before the coroner, formally committed the prisoner for trial at the next Criminal Sessions of the High Court.

ARREST OF A DEBTOR ON BOARD A MAIL STEAMER.—On Friday evening last, unusual excitement was caused on board the mail steamer Surat by a Sheriff's officer appearing amongst the passengers with a warrant of arrest and looking out for a defaulting debtor. The visit of the officer was considered the more unwelcome because made within a few minutes of the time when the steamer was to start on her voyage, and when probably the debtor congratulated himself on his good fortune on the narrow escape that was in prospect from the clutches of the law. But there is not infrequently a proverbial slip betwixt the cup and the lip; and Mr. Derry, a first-class passenger, found himself in the custody of the Sheriff's officer ere the steamer started. The latter was armed with a warrant of arrest, issued by Mr. Justice Bayley, in execution of a decree for Rs. 4,700 passed by the High Court against Mr. Derry at the suit of Mr. Strachan. Fortunately for Mr. Derry, he was able to satisfy the decree, and as he did so, he was allowed to proceed on his intended voyage.

A DISHONEST SERVANT.—Rai, woman, an ayah in the service of Mrs. Lloyd, and Peeroo woman, the mother of Rai, also an ayah, were on Saturday charged before Mr. Dosabhoy Framjee, accused No. 1 of stealing three currency notes of the collective value of Rs. 200, the property of Mrs. Lloyd, wife of Captain Lloyd, R. E., and accused No. 2 with dishonestly receiving a currency note for Rs. 50, being a portion of the said stolen property, knowing the same to have been stolen. The complainant is at present residing in the bungalow of Mr. Justice Jardine. On the 24th instant, a report was made to the police of the missing notes, when upon inquiries instituted it was discovered that accused No. 1 had stolen the notes, and deposited a portion of them with a Marwarree, and a currency note for Rs. 50 was found in possession of No. 2, who stated that No. 1 might have placed the note in her pan-soopare bag without her knowledge. Accused No. 1 was convicted and sentenced to six months' rigorous imprisonment, and No. 2, against whom there was not sufficient evidence, was discharged.

THE POONA FREE CHURCH MISSION INSTITUTION.—The Municipality of Poona recently passed a resolution voting a grant of Rs. 500 towards the refurnishing of the Free Church Mission Institution in the city which had the misfortune, some months ago, to be burnt out of its home for many years, in the fine old palace Phadke's Wada. The resolution, we think, does infinite credit to the Municipality, and shows the kindly feelings entertained towards one of the earliest, if not the very earliest, of the English schools of the city. The head-master of the Government High School spoke warmly in favour of the grant, and even the gentlemen who spoke and voted against it did so entirely on the ground that the Municipality should be just before being generous, and that they were still largely in default in respect of provision for vernacular schools which they were bound by law to establish before undertaking optional burdens.—*Bombay Educational Record.*

M. M. MODY AND COMPANY.

THE second ordinary general meeting of shareholders was held on Saturday at the registered office, Apollo Street, Mr. Nusserwanjee Dadabhoy Katruck, chairman of the board of directors presiding. The following report of the directors was submitted:—

"In submitting the accounts to the shareholders for the year 1885, your directors have the pleasure to report that the working of the company has been productive of a very satisfactory result in the very first year of the company's existence. The gross profits amount to Rs. 95,489-7-0 after writing off the whole of the preliminary charges, and this amount expended for repairs to and alterations in the Parel Iron Works building. Deducting from the amount Rs. 6,759 paid to the shareholders, as an ad-interim dividend at the rate of 9 per cent. per annum in accordance with a resolution passed at the first ordinary general meeting held on the 12th August last, the balance at the credit of the Profit and Loss account now stands at Rs. 88,721-7-0. Out of this sum your directors propose to place Rs 24,387-13-0 to the credit of the Deterioration Fund account, Rs. 20,000 to the Reserve Fund account, and to declare a dividend at the rate of Rs. 15 per share which will absorb Rs. 18,750—dividend proposed by your directors for the last half-year—making with the ad-interim dividend of 9 per cent. paid as aforesaid, would give a total dividend of 12 per cent. for the year under review. The balance Rs. 25,583-10-0 your directors propose to carry forward to next year's account. The company's property is insured for Rs. 2,80,000."

The directors' report and the audited balance sheet [illegible] 1885, were approved and adopted. A dividend of Rs. 15 per share for the half-year ending 31st December, 1885, was declared, payable on and after the 15th prox. The appointment of Mr. David Rae as an additional director, made by the board, was confirmed. Messrs. Nusserwanjee Dadabhoy Katruck and Sorabjee Dhunjeebhoy, who retired by rotation, were re-elected directors; and the former gentleman was elected chairman of the board for the current year. Messrs. Jehangir Gustadjee and Hormusjee Heerjeebhoy Wadia were appointed auditors for the current year, and their remuneration was fixed at Rs. 200 each. The thanks of the shareholders were accorded to the directors and the secretaries, treasurers, and agents for the able and efficient way in which the affairs of the company were managed by them. The proceedings terminated with the customary vote of thanks to the chairman.

DISTRIBUTION OF PRIZES AT THE BOMBAY GYMNASIUM.

A MEETING for the distribution of prizes to the successful pupils attending the Bombay Gymnasium was held on Saturday at the Gymnasium premises on the Esplanade, opposite the Crawford Market. Mr. K. R. Cama presided, and there was a large attendance of spectators, among whom were observed the Consul General for Persia and some of the prominent friends and supporters of the institution, Messrs. Ardasir Dosabhoy Moonshee, Jamsetjee Nusserwanjee Petit, Jehangir B. Murzban, Darashah R. Chichgar, Dady Cowasjee Dady, Sorabjee Cowasjee Powalla, J. C. Cama, Pestonjee Dadabhoy, Dr. Temoojee Bhickajee Nariman, Dr. Cowasjee Pestonjee, &c.

Mr. Bomonjee Byramjee Patel, the honorary secretary, read the twenty-seventh annual report of the committee of management, from which it appeared that, at the end of the year, there were 21 pupils in the gentlemen's class paying a monthly fee of one rupee, and 67 pupils in the other three classes paying a monthly fee of half a rupee. Of these 88 pupils, 58 were Parsees, 25 Hindoos, and 5 Mahomedans. Seventy of them were students, five Collegemen, and thirteen employed in various pursuits. A committee, consisting of Rev. Father A. Walsh, of St. Xavier's College, and Mr Hormusjee Jamsetjee Mistree, who conducted the examination, had reported very favourably on the working of the gymnasium during the past year. The superintendent of the gymnasium, Mr. Pestonjee Nusserwanjee Keravalla, had since the 1st May last three salaried teachers under him. Dr. Cowasjee Pestonjee, Dr. Tamuljee Baikajee Nariman, and Dr. Meherjeebhoy Rustomjee Setna had been appointed honorary physicians to the gymnasium, and no applicant was admitted into the gymnasium without a certificate from one of those gentlemen, stating the sort of exercises for which the state of health of the applicant fitted him. Thus those receiving physical training in the gymnasium were ensured an immunity from injury. A spirometer and instruments for ascertaining weight and height had been obtained during the current year, by which the benefit derived by each pupil of the institution could, at certain intervals, be clearly demonstrated. A committee, consisting of Dr. W. K. Hatch, Dr. A. Milne, and Dr. Temoojee Bhikajee Nariman was appointed sometime ago to report on the effects of the training given in the gymnasium with a view to dispel false notions prevailing in certain quarters. These gentlemen had reported that none of the exercises through which the pupils were put was such as to injure health or endanger life; that they were calculated to develop and strengthen the body, to impart activity, and inspire courage; and that the committee would be glad to see them more generally taken advantage of. Government had for the present cancelled the notice to vacate which they had given the committee; and there was no immediate necessity for removing the gymnasium from its present site. Rs. 1,357 were now standing to the credit of [illegible] raised by subscriptions for [illegible] for a new site. The report referred with satisfaction to the walking matches for which prizes were awarded by a liberal-minded Parsee gentleman through Mr. Darashah R. Chichgar. The expenditure during the year had exceeded the income, and the committee regretted to say that they had to sell a Government promissory note for Rs. 500 out of the capital account to make both ends meet. The assistance of the friends and supporters of the institution in a larger measure was therefore invoked for the future.

Resolutions were passed adopting the committee's report; voting thanks to the retiring committee; and appointing a committee for the current year. The next item of the programme formed the most interesting part of the proceedings. The pupils, of various ages, from a little, blithe urchin to a grown-up young man, went successfully through difficult exercises which were generally admired and elicited rounds of applause.

The chairman after distributing prizes of books, addressed the meeting on the gratifying spectacle of which they had been witnesses. The report of the committee, who were of opinion that the training given at the gymnasium was conducive to health, would dispel the false apprehensions which were entertained in certain quarters regarding the good work done by the institution. Great caution was exercised in giving pupils the class and amount of physical exertion most beneficial to their health. The Persian Consul-General informed the chairman that, in Persia, the greatest men, including Prime Ministers to the State, were, when they became ill, prescribed exercises at the gymnasium under the advice of their medical attendants. Such exercises were gone through without a blush even in the presence of His Majesty the Shah himself. In Paris, where the chairman lived for sometime, the greatest men of the day attended gymnasia for the benefit of their health. The chairman hoped all medical gentlemen in Bombay would recommend their patients to resort to gymnasia for the benefit of their health; for as the Persian proverb said "[illegible] one thing, health, is equal to a thousand other blessings." The walking matches for which prizes were given in connection with the gymnasium have already had their good effect upon the minds of the rising generation, and the chairman had learned with satisfaction that a spirit of rivalry in this respect had been evoked among the students of the Elphinstone College and St. Xavier's College. The gymnasium was badly in want of a building; and the chairman recommended its friends and supporters to get up a building fund of Rs. 5,000, so that they might go up to Government and ask for a new site for the gymnasium premises. (Applause.)

The proceedings terminated with a vote of thanks to the chairman.

AUCTION SALE OF RACERS AND HACKS.

ON Saturday afternoon last, Messrs. Bennett and Co., auctioneers, under instructions from Mr. Ali [illegible], put up to public auction to the highest bidder, at Locksley Hall, opposite the Byculla Club, Bellasis Road, the following twelve racers and hacks, being a portion of that gentleman's stud, which were only sold to a great sacrifice, as he wished simply to reduce his stud of horses. The sale was largely attended, and the horses both in action and appearance fully bore out the description given of them as each one was brought forward for sale. The following is the description of the horse, the name of the purchaser, and the amount the horse was sold for.

1. Bay Arab colt, 5 years, 14¼, up to 18 stone, perfect temper, and thoroughly broken to harness and regularly ridden by a lady.
Purchased by Mr. Buxy Shyee for Rs. 600.

2. Chesnut Arabian colt, 4 years, 14-1, good lady's horse, grand stepper in harness, up to 11 stone.
Purchased by Mr. Nanabhoy R. Chichgur for Rs. 475.

3. Grey Arab, 5 years, 14 and 1½ up to 14 stone, grand mover, very showy, his paces all round good.
Purchased by Mr. Curreem Khan, a horse dealer, for 550.

4. Chesnut Arab galloway "Diamond," 5 years, 13-3¾, very promising for the turf, gave very good trial, very handsome blood all over.
Purchased by Mr. F. C. Remington for Rs. 575.

5. Bay Arab horse "Sir Garnet," 5 years, 14 2½, run in last Bangalore and Poona meeting, maiden, great power, bone and substance, will make 1st class horse for up-country races or for stud purposes.
Purchased by Major Alexander for Rs. 675.

6. Bay Arab galloway "Bantum," 13 by 3, 4 years old, well-known on the turf, winner of several pony races at Secunderabad, Poona, and last Hyderabad meeting, where he beat Grey Mist twice, will make a first-class galloway in up-country meeting as he proved a great weight carrier.
Purchased by Mr. J. L. Symons for Rs. 575.

7. Chesnut Arab galloway "Golden Star," 5 years, 14 maiden, shown great speed, blood all over, very promising for next racing season.
Purchased by Mr. C. F. Gray for Rs. 500.

8. Dark iron grey "Darkness," 6 years, 14-1½, given a great trial, and a very promising maiden, real cut of a hunter.
Purchased by the Hon. Mr. Justice Nanabhai Harridas for Rs. 725.

9. Dark grey galloway "Punch," 4 years, 13 by 3, great power, up to any weight, very promising maiden for up-country races or weight carrying hunter.
Purchased by the Hon. Mr. Justice Nanabhai Harridass for Rs. 450.

10. Bay Arab maiden "Starlight," 5 years, 14-2, blood all over, never was trained or tried in consequence of very poor condition when landed.
Purchased by Mr. R. Clarke for Rs. 300.

11. 1 Nutmeg grey Arab "Duke," 5 years old, 14-3, good trial, very promising maiden for up-country races.
Purchased by Hon. Mr. Justice Nanabhai Haridass for Rs. 600.

12. 1 Bay country-bred "Young Stoic," by celebrated galloway Stoic, 5 years old, 14-3, a perfect picture, has been regularly ridden by a lady, grand mover.
Purchased by Mr. Dongersey Gangjee for Rs. 525.

13. Bay Arab colt, 4 years old, 14-3, promising maiden imported this season, well bred, and will make a very good charger.
Purchased by Colonel Portman for Rs. 475.

14. Chesnut Arab galloway, 5 years old, 13-3¼, very handsome, will make a good lady's horse.
Purchased by Mr. Tullakchund Mineckchund for Rs.525.

"BURMA AFTER THE CONQUEST."

THE *Madras Mail* in a notice of this work says:—Contemporary history has become a feature of modern literature, and the inquiring reader is no longer obliged to toilsomely acquire his information about the most recent campaign, military or diplomatic, from the accumulation or dry details in Parliamentary Blue-books. Hardly is the ink dry on the last protocol, when we have a series of volumes, mostly from the facile pens of war correspondents, sometimes from Foreign Office clerks, giving to the world at large a bird's-eye view of the events, just enacted, and of the situation as it stands. The last contribution to this class of literature is the work now before us from the able hand of Mr. Geary, which is a concise, but complete, summary of the condition and prospects of our latest annexed province of Upper Burma. To us on the Madras side, he can tell little which will add to the stock of our already acquired information about Burma; but to the dwellers in the north and on the west of India, to whom that strange land of Mongolian races and Buddhist belief is but little known, his book offers much useful aid. Mr. Geary narrates with candour and impartiality the unfortunate circumstances which have brought two deserving officers into unmerited disrepute; and the same qualities are conspicuous in his retrospect of the political situation, and his summary of the arguments for and against annexation. He evidently considers that the absorption of the country into the British Empire offers less difficulty than the re-establishment of the King[illegible] be but a temporary [illegible] written without the least bias of partisanship, which often makes contemporary history so untrustworthy, and we can heartily recommend it to any one desirous of information as to recent events in Burma.

DR. DE JONGH'S LIGHT-BROWN COD LIVER OIL.—Palatableness, and the facility with which it is digested are distinctive characteristics of Dr. de Jongh's Cod Liver Oil. Dr. Granville, F. R. S., author of "The Spas of Germany," writes: "Dr. de Jongh's Light-Brown Cod Liver Oil does not cause the nausea and indigestion too often consequent on the administration of the Pale Oils. Being, moreover, much more palatable, Dr. Granville's patients have themselves expressed a preference for Dr. de Jongh's Light Brown Cod Liver Oil." Sold only in capsuled Imperial half-pints, pints, and quarts, by all chemists, druggists, and store-keepers. Sole Consignees, Ansar, Harford and Co, 210, High Holborn, London.

ISRAELITE SCHOOL OF THE ANGLO-JEWISH ASSOCIATION.

THE distribution of prizes to the successful boys and girls attending the school took place yesterday afternoon in the school premises, Israel Mohla, Khuddak, Dr. P. Peterson presiding. There was a large attendance of the friends and supporters of the school. The proceedings commenced with the singing of a Hebrew song by some of the girls. An elaborate report on the working of the school was then read, from which the following are extracts:—

The Israelite school committee have to announce with great pleasure to all the friends and well-wishers of this institution that, although nothing specially remarkable happened in its history during the years 1884-85 and 1885-86, the school has satisfactorily progressed both as regards efficiency of instruction and numerical strength. The increase in attendance during the years under review, taken along with the steady progress this institution has been making since its establishment, bears testimony to the fact that even the Beni-Israel community, which has been lagging behind other classes in the race of keen intellectual competition, going on at present under the benign auspices of the British Government, has awakened, though very late, to the consciousness of the immense influence exercised by education in moulding the destinies of a people. During the years under review, the committee had to congratulate three Beni-Israel gentlemen on their successful university careers. Mr. S. A. Erulkar passed his examination for the degree of M. B. at the University of Durham, Mr. Ezra Reuben and Mr. Jacob Bapuji Vargharkar graduated in arts in the Bombay University from Elphinstone College. The winning of University degrees by these gentlemen marks an epoch in the educational history of the Beni-Israel community, and the committee sincerely hope that other promising young men will follow in their footsteps, and offer their intelligent co-operation in the great educational work this institution is intended to accomplish. The school was inspected by the Deputy Educational Inspectors, Mr. Nadkarni and Mr. Laghate, on the 3rd of March 1885 and the 26th of January 1886, respectively. The committee have to note with great pleasure the observations of Mr. Nadkarni on the girls' school. The favourable contrast which the girls present to boys as regards intelligence, zeal, neatness and accurate habits suggests an interesting problem for solution, the more especially as no such contrast is to be seen in the case of Hindu girls. The year 1884-1885 closed with 176 boys and 104 girls, and the year 1885-86 with 179 boys and 108 girls. The increase in the average monthly numbers for the last five years is a sufficient indication of the growing popularity of the school since its inauguration. The Anglo-Vernacular branch has invariably stood at the top in point of regular attendance, the Vernacular School for boys and girls have taken the 2nd and 3rd places in order. The committee beg to draw the attention of the well-wishers and friends of this institution to the fact that the want of a Library is greatly felt. No doubt the school possesses at present many excellent dictionaries, both English and Marathi, but the gift of a few useful English, Marathi, and Hebrew books will certainly be a great help to the school. The school funds being only just sufficient to meet the ordinary expenditure, the committee regret that they can do nothing in the matter. The school was twice visited in the month of March 1885 by Edward D. Stern, Esq., a member of the Anglo-Jewish Association of London, while he was on his tour through India. He expressed "great satisfaction" at what he saw in the school and thought that "very good work was being seriously and energetically carried on," and generously gave a donation of Rs. 100 towards forming evening classes for day labourers. A class was accordingly opened on the 1st of June, 1885, and continued until the end of November last. A fee of 8 annas was levied upon the labourers that attended the class, but as most of the Beni-Israel day labourers could not afford to pay it, the number dwindled down, and owing to the shortness of the days in the cold weather months, they could not attend the class after leaving their work, and the class had therefore to be temporarily closed at the end of November, but it was re-opened on the 15th of February, 1886, with a fee of annas 4 per head. Mr. Stuart M. Samuel of London, who made the tour of India last year, was also kind enough to subscribe Rs. 50 to the school fund, and Professor Wordsworth generously gave a donation of Rs. 100 to the Prize Fund. The committee beg to offer their heart-felt thanks to these gentlemen for their kind support. The committee think that the local support this institution receives from the Beni-Israel community will never be sufficient for the growing want of this school, as the maximum amount of subscription and donation which they can afford to contribute towards the School Funds has already been subscribed by them. It is therefore impossible to expect any further support from the community. The committee tender with great pleasure their heartfelt thanks to the Anglo-Jewish Association of London for the uniform support it has given to this institution since its inauguration and also to Government for their monthly grant. The committee believe that the monthly Government grant of Rs 130 fixed at a time when this school was in its infancy and had just commenced its career of usefulness is not adequate to meet its increased requirements. They therefore request that Government will be pleased to acknowledge the claims of the Beni-Israel community which is still very backward in point of education, and sanction some increase to their grant. The committee have also to thank Messrs. David Sassoon and Co., E. D. Sassoon and Co., and all the other subscribers and donors for their kind support. The Sassoon family is well known for its acts of charity, and the Beni-Israel community is deeply sensible of the valuable aid it has hitherto rendered to this institution by contributing Rs. 800 a year to the school fund in addition to the sum of Rs. 100 hitherto given annually by Mr. S. D. Sassoon for a treat to the children. The committee expect that in view of bringing to maturity this young institution which the Anglo-Jewish Association, the Sassoon family and [illegible] have so long nourished with tender care, they will not fail to receive their powerful and generous support for placing the school on a firm and secure foundation and rendering it a potent agency in raising the Beni-Israel community to a higher state of social existence. The committee have to observe with great pleasure that the management of the school is admirable and reflects great credit on the disinterested and indefatigable president of the school—Mr. Haeem Samuel Kehimkar, who attends it daily and works from morning to evening without any remuneration these four years. They therefore offer their sincere thanks to him for his able management under which the school has been raised to the level of other efficient schools in Bombay in spite of adverse circumstances. The committee have also to thank all the teachers and mistresses of the school for the diligent and conscientious work which has been so favourably noticed in the Deputy Educational Inspectors' report and confidently believe that their success in the past will stimulate them to greater exertions in future.

Songs and recitations in Marathi, Hebrew, and English were given by the girls and boys of the school, which were mostly received with applause. They afforded evidence of the excellent education which the children of the school have been receiving.

The chairman, who was received with hearty cheers, after distributing the prizes, addressed the meeting—Gentlemen,—I will first, with your permission, notice very briefly one or two features in the report which has been read to you, and which you, I am sure, agree with me in regarding as a very satisfactory record of the work done here during the last two years. The success of three Beni-Israel students at two Universities—Bombay and Durham, names perhaps never linked together before—is a most gratifying circumstance. This school cannot, as at present organised, teach higher than the fifth standard. But in the University career of these three gentlemen we have a guarantee that the community is awake to the advantage of the higher learning, and I will add, a promise that the time is at hand when this institution shall number amongst its most active supporters many who shall feel that they owe much or all of their success in life to it. The reports of the deputy educational inspectors are of a satisfactory kind. I am particularly struck by the achievements in mathematics of the boys of the highest standard. They all passed. I confess that when I read this yesterday, I had a passing suspicion that it might be with this class as with a certain Sanskrit class at the University of Edinburgh, of which I was for a long period, and without any intermission, regarded by all as quite the best and most promising student. I was also the worst; for, as I fear you will have surmised already, there was nobody but myself in the class. This is not, however, I am able to assure you, the explanation here; and great credit is due to teacher and scholar for attaining an average which may well be the envy and despair of the professors of this subject at our colleges. I should like to say one word on the special reference made by the inspector to the particularly satisfactory state of the girls' school. "The girls in it," we are told, "did so well in the subjects taught to them that they seemed to surpass boys both in point of intelligence and work." Now I dare say many of you have been following with interest the proceedings of the meetings similar to this that have been held in Bombay during the last week or ten days; and I think that you cannot fail to have noticed that the girls always do better than the boys, that the inspectors always note the fact with a mixture of astonishment and incredulity, and that the management always set to work to devise impossible theories to account for it. It will be observed, however, that the management of this school put forward the theory they feel bound to offer with the despondent remark that they don't think it will do. I think that there is a very simple explanation of why the girls do better than the boys in the subjects taught to them, but I also think that you will never, as things stand, find it in official documents. It is the old story of the man and the lion. The two, as you know, went out for a walk one day, and passed a marble group of Hercules and the Nemean lion. The man was foolish enough to point to this work of art as, with other similar pieces, clearly establishing man's immense physical superiority over the lion. The beast thought it a *non sequitur*. Sculptors were men for the moment; but when he and his fellows took to the art, as they thought of doing, his friend might depend upon it that the parts would be reversed, and that the Nemean lion would be represented as making an end of Hercules. When you have lady inspectors, lady managers, and lady D. P. I.'s, you may hope to hear officially why girls do better in the subjects taught to them than boys. Meanwhile, I will whisper it to you. It is because many of them are better. And the more subjects you teach them the better you will find they will do. I confess I look forward to the time, and seem to see it coming, when girls will be taught everything that boys are, with no favour, but a free field. There is one other matter in this report to which I will call attention. The arrangements made for the systematic study of the Hebrew language, and of the Hebrew scriptures, are not the least of the services rendered by this school to your community. We have all of us, I suppose, outgrown the time when the Hebrew language was looked on as the origin of [illegible]. But none of us will see, nor will our [illegible] That it should be read regularly in your classes wipes away a great reproach; and I trust that with the development in other respects, which we may fairly anticipate for your school, this branch of Divine learning will ever keep equal pace. And now, gentlemen, I should willingly conclude were it not for the consideration that it must be one of the chief objects of our meeting this afternoon to do something to awaken, where that is necessary, and to increase, where it is not, public interest, whether of the Beni-Israelites themselves, or of the community at large, in this school. In that view I have thought that I should best discharge the duty to which you have called me if, after this brief review of the report, I say a few words as to why this school deserves the support and sympathy which it asks for, and without which it cannot flourish. I do this at the risk of wearying many of those present, to whom I can have nothing new to say. I hope they will forgive that if they see any reason to think that what follows may be of some small service to the school.

WHO ARE THE BENI-ISRAELITES.

Who then are the Beni-Israelites? Why should they cleave as a community to their distinctive institutions? And why should the larger public of Bombay take any special interest in their prosperity and advancement? When the Jews of Cochin and the Malabar Coast came to India, which according to their own account was immediately after the burning of the second temples or in the first century of our era, they are said to have found, or heard of, a small community settled in the villages bordering on the site of what is now Bombay, who were in the people of the land, but not of them, and who, calling themselves Beni-Israel—children of Israel—were in many, though not all respects, followers of the same law as that which they had brought from Palestine. We are on surer historical ground if we pass over centuries and come to the visit paid to this primitive community, half Jews, half Marathi (I speak of their customs only) by David Rahabi, a Jew either of Bagdad or Cochin, possibly of both places, about nine hundred years ago. There seems no reason to doubt that David Rahabi's visit is historical; and that it was he who began to lead back into the fold of a common Judaism this singular off-shoot from the parent stock. The Beni-Israelites do not deny that from him, and teachers like him, they have learned, or re-learned, some of the observances of the law to which they were then strangers. And this renders it difficult, probably impossible now, to recover any very accurate conception of what they were before the wave of the Jewish dispersion broke upon them. But so late as 1838 they were in the following respects different alike from the people among whom they dwelt, and from other Jews. Of fairer complexion than their fellow-villagers, they dressed much in the same way. For the ordinary *shendi* of the Hindus, or crest of hair left on the top of the head, they wore a tuft of hair above each of the ears, as many of the Rajputs do. They wore turbans, coats, and shoes like those of the Hindus: but added trousers like those of the Mussulmans. They would not eat with persons belonging to other communities. Besides their Hindu names, which they had in common with their fellow-villagers, and which they received like the Hindus after the forty days of purification, the men bore names like Abraham, Isaac, Jacob, Reuben, and the like, given to them on the occasion of their circumcision, a rite practised among them. So too the women had second names, such as Sarah, Rebecca, Rachel and the like, besides their ordinary Hindu appellations. Their vernacular language was the Marathi; and they knew, I believe, no Hebrew. Nor were they so much as in possession of a Book of the Law. On the other hand, they worshipped Jehovah, the God of Abraham, of Isaac, and of Jacob; though with the worship of Jehovah they mingled, unless report belies them, something of what they would now call idolatry. They practised circumcision on the one hand, and infant marriage on the other. They buried their dead with the head always to the East. They counted the day from sunset to sunset, as the writer of the Pentateuch did. They kept the Sabbath, and many of the great feasts of the Jews.

This was their condition in 1838; and it is admitted that many of the coincidences between them, and other Jewish settlements in the East have been adopted, or at least developed by them, under the impulse of missionaries from their brethren like the David Rahabi of whom I have spoken. But neither can it be denied that the interest taken by the Jews of other places in this strange settlement in our midst was due to a perception of their true kinship with Israel. Their origin is indeed lost in remote antiquity; and whether or not they belonged to the dispersion of the ten tribes is a question which it were probably idle to raise. Their own account is that their ancestors came by sea from the north about sixteen hundred years ago. But, whatever strange chance brought to a few Marathi villages on the western Konkan this scattering of the House of Israel, their fidelity to the main tenets of their religion, and the recognition extended to them by their brethren in the faith are for us ample guarantees that they are Israelites indeed. It must be felt that this is in itself the answer to the question as to why this small community of something like 5,000 souls should earnestly desire not to be merged in the sea of Hinduism around them. Their past goes back to all the glorious traditions of the Synagogue, the mother, as Mr. Wordsworth well said on a previous occasion of this kind, alike of the Christian Church, and of the Mahomedan Mosque. They are Israelites. To them pertaineth the adoption, and the glory, and the covenants, and the giving of the law, and the service of God, and the promises. Their hearts would indeed be cold if they forgot Jerusalem.

THE WORLD'S DEBT TO ISRAEL.

But what have we to do with Israel? We come of other stocks and have other religions. Why should we do more than extend a passing tribute of respect to this small band of exiles who, in the midst of strangers, have for a thousand years been true to their memorable past? A full answer to this question would take me too far; and I ask indulgence for one or two fragmentary observations on it only. It must often have occurred to those who, like myself, are strangers in this land, that life in Bombay, or in India generally, is an irresistible teacher of toleration in religious thought. The old teaching, which explained the difference between our own religion and any other by the simple assumption that ours is true, and all the others false, maintains itself with difficulty in a city where, on that hypothesis, every man you see is in the enjoyment of a false religion. The mind has to drop that; and is face to face with the dread alternative which is beyond all comparison the religious question of our day. Either all religions are false alike; or all are alike true. The sea of faith ebbs and flows. [illegible] by varying numbers, nay in two ways by the same man at different times. But the religious mind, we may well believe, will continue to cling, as best it can, to the "larger hope"—

> Children of men! the unseen Power, whose eye
>   For ever doth accompany mankind,
> Hath looked on no religion scornfully
>   That ever man did find.
>
> Which has not taught weak wills how much they can?
>   Which has not fall'n on the dry heart like rain?
> Which has not cried to sunk self-weary man
>   Thou must be born again?

Or, as one of the many pious and poetic souls of this land has put it—

> Men think they worship Shiva, or Vishnu, or the sun, or some other: but all worship in the end flows me, as all rivers flow into the sea. If to him I am Shiva, and to him Vishnu, and to him Ganesha, what is that but as a man is called father by one speaker, brother by another, son by another. He takes these names from his relation to them: he himself is one.

But if all religions witness to a religion which is as much part of our being, and of the being of the universe, as the air we breathe and the human love we live in, it must be sought in something that underlies their differences. You may remember how it is told of the Greeks that, being unable to decide as to who should command them at Salamis, they hit upon the expedient of requiring each of the rival commanders to submit two names, one as being best fitted to command, the other as next to him. Each named himself first: but all put Themistocles second. Is this not a figure of the creeds that contend for dominion over the human mind? Each claims that to it, and to it alone, have been committed the keys of heaven and hell. But, under this mystic claim, all are found, with St. Paul, "reasoning to men" of righteousness, temperance, and judgment to come;" while each in turn is fain to admit that it has pleased a being of infinite power, wisdom, and goodness to leave the vast majority of the human race, with the maxims and consolations of this natural religion as the only lamp to their feet or light to their path. It is the peculiar glory of the Jewish people, and the debt the world owes in ever-increasing measure to them, that the writers of their scriptures, well called inspired, have supplied a language for this religion, that has risen to the heart and lips of pious men in all the times that have succeeded. I am not one of those who think that the noblest utterances of the Old Testament cannot be paralleled from the sacred books of other races. That is an idea born of ignorance; and of a habit, much to be deprecated, of comparing two religions, not by what is best in each, but by what is best in one and worst in the other. I have given you, to-night, from the literature with which I am best acquainted, a verse whose view of God, as listening to the cry of those who knew him not, contrasts favorably with much of another character in the Old Testament. I could give you many more did time permit. But for the Jews themselves, and for the great European communities who have taken half their religion from them, it is the simple historical truth that the words of the psalmists and prophets of Israel have been the words dearest to the general heart of man in all ages since. And they grow not old. One of the greatest of living English churchmen, in a sentence which seems to me to have escaped the attention of the eager controversialist, has recently ventured to cast his eyes forward to the distant time "when Christianity itself shall be taken down like the scaffolding of some noble pile, and the kingdom restored to God, that God may be all." Others, more impatient of the present, see that time already approaching—believe that the dial hand is stealing from the figure, where it has stood so long, with a pace which all men can perceive. I know not. But, should that time come and go, man will still have no better rule of life than this, "Wherewith shall I come before the Lord, and bow myself before the high God? He hath showed thee, O man, what is good; and what doth the Lord require of thee, but to do justly, and to love mercy, and to walk humbly with thy God." Nor will Faith and Hope find more golden words than those which tells us that the "Eternal God is our refuge, and underneath us are the everlasting arms."

CONCLUSION.

Gentlemen, I trust I have not erred in thinking that these reflections, which I submit to you with much diffidence, are not altogether inappropriate to the occasion of our meeting here this Sunday afternoon. Before I sit down I should like to tell you why I undertook a duty which I feel I have very inadequately discharged. I was unable to refuse any request, within my means, made to me on behalf of a community which Dr. Wilson loved so well and did so much for. I can remember as if it were yesterday the occasion on which the old man eloquent told me first of the Beni-Israelite community. My veneration and regret for him have been reawakened by the reperusal of all that he has written about them. If I have said anything to win for you and for your school the greater interest of your own people, of your brethren of the Synagogue, and of the stranger within whose gates you dwell, I ask you to accept that, in the spirit in which it has been offered, as one slight tribute to that beloved memory. (Applause.)

Mr. Haim Solomon [illegible] branch of the Anglo-Jewish Association, to announce a donation from him of Rs. 100 for the school.

Thanks were voted to the chairman, and the proceedings terminated with the singing of the National Anthem by the girls, the whole assembly standing.

TRAVELLERS' REQUISITES.—Tiffin Baskets, plain and fitted; Luncheon Boxes, Etnas, Enamelled Iron Plates, Dishes and Mugs; Dram Flasks; quart size Wickered Bottles with screw caps. Condiment Bottles, &c.—PHILLIPS & Co., Bombay and Poona.

THE UNDERGRADUATES' ASSOCIATION.

A MEETING of undergraduates of the University of Bombay was held on Saturday in the old Elphinstone School building, for the purpose of forming an Undergraduates' Association in Bombay, Mr. Jehangeer B. Murzban was called to the chair.

The chairman, in opening the proceedings, said they had met there to inaugurate a very important movement, and he therefore wished the task of submitting to them the whole scheme of the Association which they were about to start, had been entrusted to some abler hand. He would, however, for his part, try to place before them in as simple a form as he could the objects and reasons connected with the present movement. It was hardly necessary to explain that the educational system of the Bombay Presidency, as indeed that of the whole world, was divided into three different branches—the official, the executive, and the students' branch. The official branch was very ably represented by the Government and the University authorities, and the executive branch was also ably represented by the educational authorities, such as the Director of Public Instruction, educational inspectors, principals of schools, schoolmasters, and so on the third and last, as he might also say the most helpless class, as at present situated, was that of the students. While the schoolmasters had an association of their own, he was sorry that hitherto the students had been left without any representation whatever in the educational system by any recognized body on their behalf. (Hear, hear.) A law might be passed by the Senate and Syndicate which might very seriously affect the whole class of undergraduates, whose number might now be counted by thousands, and yet they had no organ through which to represent their views to the proper authorities. If they acted upon the old proverb "Unity is strength," and formed an association, and took care that it was properly conducted and properly organized, it would carry a good deal of weight with the authorities, and all its respectful representations would be carefully listened to by them. They all knew of trade guilds in England. Even carpenters, cooks, and the lower class of menials had their respective guilds for the purpose of safeguarding their common interests. A former under-graduate now in high Government employ, whose opinion was of great value, had suggested that the movement should be inaugurated and conducted by the present undergraduates only, and that the past undergraduates should have nothing whatever to do with it. The chairman said he differed from this view. Speaking for himself, he said that although being no longer an undergraduate now, he might not be affected by any changes made in the curriculum of studies, but he had his son, who might be affected by them, and as a father it was his duty to watch his interests and assist him to the best of his power (Hear, hear and applause.) Another reason why he differed from his friend was that undergraduates studying at college, being young and not much experienced in the art of conducting public business, might make sad mistakes. They might be too enthusiastic and hasty, and rush headlong where they ought to act with deliberation and caution, and thus spoil a good cause. If, therefore, the past undergraduates were to join them and direct them in the course they ought to pursue, their co-operation would prove of great value to their cause. They found by experience that sometimes rules were passed, which were either defective or unsuitable to the requirements of undergraduates, and in such a case their association could make its voice heard in a very effective manner. The chairman suggested that the membership should not be confined only to those who lived in Bombay, but that undergraduates from all parts of the presidency, from Poona, Ahmedabad, Surat, Karachi and other centres should be cordially invited to join. The more the merrier. The chairman then exhorted the meeting to make the Association as strong as they could, adding that they should take care always to be guided by sound advice. He was told that the Hon. Dadabhai Naorojee was willing to give them what help he could, and he (Mr. Murzban) need hardly say that they could scarcely get a better man for that purpose. (Applause.) He was glad to see some very sound advice given in a leading daily newspaper of Bombay, and he fully agreed with the writer that this Association must never seek to work against their own masters and professors. (Hear, hear.) That would, no doubt, be a serious mistake. Their object should be to take the professors into their confidence, and to seek their advice and guidance in all the steps they might take. A suggestion had been made that, perhaps, the Bombay Presidency association, or the Poona Sarvajanik Sabha might be left to take care of educational questions. As a member of the council of the Bombay Presidency Association he (the chairman) might say that that body was more or less a political one, that it had political functions to perform, and he did not think it would be able to take the same amount of interest in questions of educational detail, as might be expected from a purely educational body. (Hear, hear.) Then, again, they had a powerful press in Bombay, which treated educational questions in a very able manner. But the newspapers had no means to know exactly the wants of the students, which were best known to the students themselves. For these reasons, the Association, which it was proposed to found that day, would go to supply a long-felt want, and the willingness of several past undergraduates who had distinguished themselves in various walks of life, to join it, augured the certain success of the movement. (Applause.)

Mr. N. J. Ratnagar moved "that this meeting being of opinion that there should be an independent body to watch the interests of students and to further the cause of education in this Presidency, resolves that an Association [illegible] name of the 'Bombay Undergraduates' Association.'" He said that at present there was no society which considered it its duty to deal with educational subjects. As the chairman had just remarked, it did not fall within the scope of the Bombay Presidency Association to deal with such humble topics as those connected with education. It was, therefore, very important to start an Association of undergraduates with the object of making known to Government and to the University, the difficulties under which the students laboured in the matter of their studies and the University course. It was said that the House of Commons, as an assembly was wiser than the ablest member of that body, and in like manner he thought the present Association would be able to submit to the authorities proposals sounder and better than any that might emanate from individuals. (Applause.) One advantage the Association would derive was that the experience, prudence, and caution of old graduates would be united with the energy and activity of the new. (Applause.) When the Educational Conference was lately held under the orders of the Director of Public Instruction, it would, no doubt, have received with pleasure and given its best consideration to any proposals made by the Association if it had existed at the time. The Association had a great deal to do. In regard to examinations they heard constant complaints that while the standard in a particular subject was ridiculously low in one year it was ridiculously high in another, and the greatest sufferings were caused by this state of things. As regards physical education, which was somewhat neglected in this Presidency, they should make a respectful representation to the authorities to remedy the evil. It was also a matter for consideration how far the pressure of studies tended to injure the health of students. The speaker next referred to the want of a free library in Bombay, and to overcrowding in the colleges.

Mr. Harbhooram Nanabhai Haridas, having seconded the proposition, it was carried unanimously.

It was then proposed by Mr. H. N. Lord and seconded by Mr. I. S. Sanzgiri, "that the following gentlemen be appointed president, vice-presidents, honorary secretaries, honorary treasurer, and members of the managing committee with power to add to their number:—President: Mr. J. B. Murzban. Vice-Presidents: Mr. Eknath Raghunath Khote and Mr. Jamsetjee C. Jamsetjee. Members: Messrs. S. T. Bhandare, S. Sanzgiri, N. S. Kale, A. N. Bydari, and A. H. Nazar. The president, vice-presidents, secretaries and treasurer to be *ex officio* members of the managing committee." The proposition having been seconded by Mr. Sanzgiri was carried unanimously.

On the motion of Mr. S. Dinanath Khote, seconded by Mr. Nagindas T. Mehta, the rules and regulations of the Association, which were read to the meeting, were adopted.

On the motion of Mr. Eknath Raghunath Khote, a hearty vote of thanks was tendered to the chairman, and the proceedings terminated.

SUAKIM THREATENED BY ARABS.

THE Suakim correspondent of the *Times* telegraphs:—The rebels are reported to be daily increasing in strength. Osman Digma persists in declaring his intention to attack Suakim. In the meantime he is said to be expecting the usual spring expedition of the British to Tamai, and he has accordingly drawn levies from all parts. His forces are estimated to number from 7,000 to 8,000 men, including 300 soldiers from the Kassala garrison, and numbers of mercenary Arabs. Tokar is deserted. Osman Digma is angry with the Amrars for losing their camels, and has ordered an attack on us to be delivered, in order to punish the tribes. Abdullah has sent Osman Digma a present of a standard and a sword, with orders to lead the attack in person. Yesterday (March 1) our vedettes, covering the wood-cutters and patrols, were warmly attacked. The enemy advanced to within 400 yards. Their rifle fire was bad, and we had no casualties. The tactics of the rebels were excellent. They had a line of skirmishers, and supports. Camel men were placed at intervals overlooking the bush, directing movements corresponding to ours, and there were occasional attempts at ambuscades and rushes. Their movements could only be seen from the top of the forts. Very little was seen by our patrols, whose movements have lately been more circumscribed, owing to the activity and increased numbers of the enemy. The natural position of Suakim for defence is a weak one. The works are necessarily extended, and require at present a large force. The natural positions for offence in the vicinity give the enemy every advantage of view, cover, and extent of field operations. The position is isolated from the fertile and settled portions of the country, and hence is without any advantageous political influence. The defensive policy isolates Suakim commercially, and this fact renders our tenure of it expensive, without giving other compensations. The substitution of Egyptian troops for British is regarded here with grave apprehension. The presence of the Egyptian flag and troops stimulates the activity of the rebels, and adds immense difficulty to the British dealings with any section of the natives outside. The present situation is lowering to English prestige, and de[illegible]

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THE NATIVE PRESS.

NATIVE FEMALE EDUCATION.

AT the recent distribution of prizes to the girls of the Parsee girls' schools, Mr. Bengali in his speech expressed regret that a large number of girls left the Guzerati schools at an early age to join schools where English is taught. He advised the parents to let their daughters be well grounded in their own language first before they take to the study of the English language. The *Rast Goftar* though agreeing in the main with this principle sees certain difficulties in carrying it out in its entirety. As the case stands at present a native girl has opportunities to study till she arrives at the age of sixteen. To make her learn Guzerati well and English well within the short period is almost impossible. Parsee parents are therefore naturally anxious, says the *Rast*, to make the most of the time. They prefer the English language to the vernacular, as the former has a more complete system and possesses more means and appliances for educating children than the latter has.

THE PARLIAMENTARY COMMITTEE OF ENQUIRY.

WE for the present refrain from saying whether the Committee is quite a satisfactory one, or would in the end so much good. The Committee has many strangers in it, and much will depend upon how they would act, whether they would be impartial judges of the enquiry, relying of course more upon the witnesses, or become the dupes of some of their brothers, the Anglo-Indian experts, who though have been proclaiming themselves as having been the benefactors of India unfortunately have not received the thanks of the Indians. The Indian witnesses, who they would be is to be known, and unless they be perfectly competent to undergo the hard task of impressing the Liberal and the stranger members of the committee that there are certain urgently needed reforms in India no practical gain would be achieved. The foolish and arbitrary distinctions that are made and observed between the Anglo-Indian and the Indian should be thoroughly brought to the notice of the Committee.—*The Pandit.*

A CLUB FOR THE HINDUS.

THE Hindus are backward in everything. Their supposed reforms are at a standstill, their lectures are over, and enthusiasm cooled down. The Parsees have gone far ahead and the Mussalmans gradually follow them, Clubs have become a great power in Europe, and they are a great power here. In these institutions political matters are discussed, while creature comforts are not neglected, The Byculla and the Bombay Clubs of the Europeans do a great deal for their community. The Ripon Club of the Parsees progresses satisfactorily, and is almost as good as an English Club. The Musulmans have recently issued circulars inviting members for a club which they propose to establish. Then where are the Hindus? Why cannot they form a powerful club of their own? There are of course 84 castes of Hindus and 84 of Brahmins, but where there is a will there is a way.—*Guzerati.*

A JOURNAL OF THE PRESIDENCY ASSOCIATION.

OUR suggestion sometime ago that the Bombay Presidency Association should start a quarterly journal, has not, we regret to observe, been taken up or considered. It is scarcely necessary to say that such a journal would be of great advantage to politicians and the general reading public.—*Kaiser-i-Hind.*

DEATH OF THE REGENT OF KOLHAPUR.

THE unhappy State of Kolhapur has been overtaken by a sad calamity. The Regent Aba Saheb Kagalkar died on Saturday last. Our Native States can ill afford to lose such an enlightened prince as Aba Saheb. It is now not many months since the deceased returned from his well-utilized tour in Europe, and the people of Kolhapur, whose confidence he has won, had justly expected to gain incalculable benefits from the lively impressions the Regent had brought with him from what he had seen and learnt in England. The loss which Kolhapur has sustained in the death of Aba Saheb is irreparable and one most deeply to be regretted.—*Kanara Good News.*

THE COUNTESS OF DUFFERIN AND LADY REAY.

THE *Mahratta* says:—The arrival into the country and the stay amongst us of the Countess of Dufferin and Lady Reay will always be looked upon as epochs in our social history inasmuch as they are the pioneers of a grand movement that in a short time to come promises to revolutionise our household. As the first pioneers of such an important movement, their appearances in public are looked upon with more than ordinary interest. The Countess of Dufferin has presided at public meetings on more than one occasion, and has afforded the public an insight into her thoughts and ideas about the regeneration of her sex. Lady Reay, however, appears to be acting on different lines. She is engaged in studying the exact circumstances in which the Hindu women are placed, and, we hope, after her study is complete, she will apply herself to practical work. Though it was only a few months since her arrival in India she made good acquaintances amongst Hindu ladies, while she was here last season, and at Bombay some of the public institutions for the education of girls are engaging her attention. She paid a visit to a girls' school of the Students' Literary and Scientific Society in Bombay and carefully examined all the details of working the institution. There is already a conviction amongst respectable Hindu women that by the time Lady Reay's turn to go home comes, she will have made many respectable ladies her friends, so that she will continue to guide the movement she has commenced even after departure. In Bombay Lady Reay will have an opportunity of making friends with the leading women of different communities, and the ties of friendship will be better cemented if she holds one or two evening parties for native women.

THE PARLIAMENTARY COMMITTEES.

LITTLE did we know (says the *Indian Spectator*), when generally approving the constitution last week, [illegible] would have so much of the doubtful, and so much again of the positively mischievous, element infused into it from the Lower House. Each appointment in this case seems to have been made to counteract the good expected from the previous appointment, till, in the aggregate, the Committee threatens to do serious harm to this country. Some of the Commons on the Committee are said to be strong men. So they are; they are strong enough to do credit to any society of cannibals. But that is not the sort of men required to look into the administration of a remote dependency with a view to redressing the accumulated grievances of a quarter of a century. In the first place these "strong" men, who are to judge between the Anglo-Indian and the Indian, are themselves pronounced Anglo-Indians and have persistently ignored the very existence of the grievances they are now asked to remove. We want free, open, liberal-minded Englishmen to decide between the Indian public and the official bureaucracy. The enquiry into the Government of India by a Parliamentary Committee now about to be instituted already threatens to be a delusion, if not a snare, calculated to thwart the ends of justice to this country and to its many millions of toiling lieges. What with Lord Kimberley prejudging the case and forestalling the result of the enquiry in the same breath in which he moved for the appointment of the Committee, the large preponderance among its members of Anglo-Indians committed to the opinion that India is lightly taxed and blamelessly, if not admirably, governed, the haste with which the task is to be gone through, and the improbability of any number of competent Indian witnesses proceeding to give evidence, it is to be feared the only result of its labours will be that the demand for an enquiry will have been formally met and the chances of a real, honest and searching examination into the working of the present system postponed for the next quarter of a century, or until some financial or other catastrophe serves to bring it on under the influence of nervous excitement as unfavourable to a clear appreciation of the true issues as the perfunctory and one-sided method of finding out the truth with which India is now threatened. It is well, therefore, that Bombay is, after all, going to hold the meeting which [illegible] postponed the other day for giving a public expression to the country's desire for a Royal Commission of Enquiry in place of the Parliamentary Committee.

A FAMILY FEUD IN ILLINOIS.

AMERICAN humour seems to be particularly at home in imparting a ludicrous complexion to events of a horrible and ghastly description. Thus no more dire tragedy has ever been the subject of Yankee pleasantry than the series of crimes which occurred about ten years ago in Carbondale, Jackson County, Illinois, and the interest in which has just been unexpectedly resuscitated by the arrest of one of the chief actors. A "bloodfeud" arose in the year 1872, owing to a quarrel between the scions of two different families; and a staid American journal is our authority for saying that it was "the most bloody vendetta ever fought in this country." It led to the "almost complete extermination of four powerful families," and the decimation of three more. The Russells and the Bulliners were the two parties that began the disturbance. There were several young people of both sexes in each household, and a dispute between some of these was the first spark in the subsequent conflagration. "Tom Russell," who has just been apprehended on a warrant dated ten years back, is alleged to have taken a leading part in settling the differences which had arisen in the forcible manner which was in vogue in Illinois down to a recent date, and which is still only too fashionable "away down West." The worst of the matter, as far as the cause of justice is concerned, is that nearly all the witnesses against Tom Russell are dead. They have been killed, in fact. They suffered extinction, one after the other, in the vendetta that was proclaimed, and the result may be that a murderer will escape his doom for much the same reason that a certain famous Spanish military statesman gave for not forgiving his enemies on his death-bed—that "he had shot them all." The first pitched battle between the families took place on election-day of 1873, at a place called Craneville; and in this conflict, although nobody was actually assassinated, "two Bulliners and one Russell were wounded." At this interesting period of the dispute the affair attracted the attention of other families living around, and they joined in with much gusto, until at last half-a-dozen families were arrayed on either side. In December of the year which had seen the opening fight at Craneville, Mr. George Bulliner, the head of one of the contending clans, and commonly known as the "Old Man," was shot from an ambush while riding to Carbondale, and instantaneously killed. He died, it is said, "calling on his 'boys' to avenge his death." It is a striking commentary on the utter insecurity of life which prevailed in Illinois at that period that this cowardly murder of an old man, shot from an ambush by a concealed foe, was in no way punished; the vendetta was left to work out its own baleful course, and it was not until some time afterwards, when matters had grown [illegible] public danger and [illegible] stop further bloodshed [illegible] attempt to [illegible] The intervention was a little late, as most of the actors in the succession of tragedies had killed each other off, like the Kilkenny cats.

FLORILINE!—FOR THE TEETH AND BREATH.—A few drops of the liquid "Floriline" sprinkled on a wet tooth-brush produces a pleasant lather, which thoroughly cleanses the teeth from all parasites or impurities, hardens the gums, prevents tartar, stops decay, gives to the teeth a peculiar pearly whiteness, and a delightful fragrance to the breath. It removes all unpleasant odour arising from decayed teeth or tobacco smoke. The "Fragrant Floriline," being composed in part of honey and sweet herbs, is delicious to the taste, and the greatest toilet discovery of the age. Price 2s. 6d., of all Chemists and Perfumers throughout the world. Sold wholesale by The Anglo-American Drug Company, Limited, 33, Farringdon-road, London.

SIR HENRY WOLFF'S MISSION.

THE Parliamentary correspondent of the Pi writes:—Mr. Bradlaugh, having been permitted to get within the House, is becoming not only a prominent but an intrusive person. As it could be expected that he would exercise the Christian virtue of forgiveness, no surprise was felt at his action in endeavouring to reduce the vote out of which the expenses of the mission of his old enemy, Sir Henry Drummond Wolff, were to be paid. The member for Northampton shouted in a very painful and unnecessary manner; but fortunately he was brief and said nothing in particular, except that the results of Sir Henry's mission were *nil*. He had notion that the former member for Portsmouth had violated the law by accepting an office of profit under the Crown without vacating his seat; but nothing came of it. Sir Julian Goldsmid, who has been so long absent from the House, took the opportunity of addressing it on this occasion in melancholy tones, contending that the late Government had by means of this mission induced the Porte to overstrain its powers in contravention of the policy of Lords Palmerston and Clarendon. He recognised, however, the necessity which the late Government were under to reward the services of the Fourth party. The noble lord, the member for South Paddington, was made a Cabinet Minister; Mr. Balfour, President of the Local Government Board; and his "pugnacious friend," Gorst, Solicitor-General; but "for the life of them," they did not know what to do with Sir H. Wolff. At last a brilliant idea occurred to them, and they said: "Let's have another special mission to Egypt." So Sir Henry was sent; but, argued Sir Julian, it was a very serious thing that a special mission should be created simply for the purpose of finding a post for a gentleman whose services were not required in England. A different view was taken by Sir G. Campbell, who held that things could not be worse in Egypt, and that the cost of this mission would be a mere bagatelle if there was the least hope that by any arrangement Sir H. Wolff could make one might be able to get rid of the enormous expense of defending Egypt. Mr. Hanbury, another of the long-lost members, whose voice had not been heard since the General Election of 1880, reappeared upon the scene of his former efforts, and proved by his demeanour and mode of speech that the tribulation consequent upon exile from Parliament had subdued his once haughty spirit and made him a sadder and perchance a wiser man. He justified the mission, of course, but begged that it might not be considered in a party spirit, and scandalised the Non-conformist Radicals and the agnostics sitting near them by asserting that it was to our interest as "a Great Mahomedan Power" to be on amicable terms with the Sultan. By far the most effective speech of the debate was made by Colonel Duncan, who made his *début* upon this occasion. The gallant Colonel commanded for two years the artillery of the re-organised Egyptian army. For his services at Wady Halfa he was made a C.B. and received the war medal. He has written several military works, and since his return home has taken an active part in political life. He is a well-made man, about medium stature, and has a smart military bearing, while his bronzed countenance testifies to the fact of his sojourn in a warm climate. The Colonel arose from the lower end of the front Opposition bench below the gangway and at once assumed a very unusual attitude; for instead of standing straight up he placed his back against the low partition in front of the cross bench just within the bar, and leaning upon it, thrust his hands into his pockets and in this lounging posture delivered his first speech. In spite of the awkwardness of his position, it was very spirited and created a highly favourable impression of his powers and character. He pleaded earnestly for generous treatment of the Egyptian people, of whom he spoke with enthusiasm, declaring that having lived amongst them he had learnt to love them and had desired that his first words in that House should be on behalf of the Egyptian people, who possessed many "unsuspected virtues and had a right to be a nation." He had commanded thousands of the Egyptian soldiers, and could speak with the most perfect confidence of their ability and courage when properly treated. They were quite able to hold their own at Sukaim, and we ought to promote such reforms as would free the Egyptians from our presence and make them a nation again. Lord Charles Beresford—who is none the worse for his risky river excursion to Khartoum—spoke with equal authority on a part of the subject, and made a few pithy and disquieting observations in his own peculiarly frank manner, arguing that the reason usually put forward for keeping English troops in Egypt was insufficient. They would be unable to guard the Suez Canal in the event of war, for that duty could hardly be performed by 50,000 men. The Canal could easily be blocked "in an afternoon watch." There were two places in which a ship could be sunk so as to render it useless for six weeks or even three months. In case of war, added the noble lord, he would block the Canal himself—if he were Admiral in those waters—although he might be tried by court-martial for so doing. He was in favour of using Old England's highway round the Cape, and he wished we were out of Egypt. Mr. Gladstone was greatly pleased with these two speeches from gallant members whose opinions, as he put it, were entitled to the greatest respect and weight in consequence [illegible] which they had developed in a [illegible] service of their Queen and [illegible] hon. gentleman thought the [illegible] "take to heart" what Lord [illegible] and he complimented Colo[illegible] raised the Egyptian question [illegible] sies of party. He added a go[illegible] object of showing that he had [illegible] about Sir H. Wolff's mission, [illegible] opinion upon it until he rece[illegible] expected to arrive here short[illegible] surance that the Government [illegible] a "continuity of policy," an[illegible] execution to the important [illegible] been effected in Egypt. As [illegible] pass the vote, it was easily carried upon a division in spite of Mr. Bradlaugh and his supporters.

THE ARREST OF PROFESSOR NICHOL.

PROFESSOR NICHOL has made the following statement of the facts of his disagreeable adventure:—

I came to Naples on the 6th, and was arrested under the following circumstances. For several years I occasionally carried with me a small sword-stick, of the same kind as those often exposed for sale in the windows of large towns throughout Europe. They are freely purchased in Rome, and, as I am now informed, in Naples itself. I have never hitherto had any trouble about it; it passed a frontier rigid to rudeness. I have had it returned to me from a dozen palaces and galleries in Italy, including the Museum and San Martino here. On the afternoon of Monday, the 8th, while paying for some articles in a shop, I handed over the stick to my daughter, who, unseen by me, drew it out for a moment the space of a few inches, and gave it back closed. I had scarcely left the shop when a policeman laid his hand on my arm and seized the stick; between him and another I was conducted to a police-station, questioned, and told that I must remain there for the night, awaiting, as I understood it, release from the Procuratore del Rè in the morning. With great difficulty, I obtained leave to see my daughters—it being then dusk—back to the Hotel, under guard of two superintendents of police. The landlord here—to whose exertions in my behalf throughout I must record my gratitude—promptly applied to the British Consul. The latt[illegible] (Mr. Grant) was good enough to obtain leave f[illegible] the Questor for me to pass the night in the h[illegible] but still under the strict surveillance of the poli[illegible]

Next morning they brought me to a room, [illegible] I was confronted with a stick sealed and lab[illegible] then to another with manacled criminals; [illegible] before the Procuratore, who received the ev[illegible] delivered with all the gesticulations of th[illegible] and my few words of deposition. The Vice[illegible] who accompanied me, at first shared my i[illegible] that I should be slightly fined for a mis[illegible] into which I had been betrayed by natur[illegible] of a prohibition, if existent, certainly [illegible] in other countries in which I have [illegible] this been so, I should not have made [illegible] inconvenience. But the matter a[illegible] aspect when I was informed that I [illegible] a great crime," for which [illegible] allowed to go free in the interi[illegible] mons return to stand my [illegible] minimum penalty of three mo[illegible] a Neapolitan gaol—a place as [illegible] ferent from "Happy Hollow [illegible] state of health, I could not [illegible] residence. Several gentlem[illegible] press on my half incredul[illegible] were in earnest, and advise[illegible] alternative, which seemed—no p[illegible] been exacted—purposely left me [illegible] was to leave the country at once, [illegible] being condemned in default, and [illegible] ever returning to it. On the other hand [illegible] countryman who kindly interested himsel[illegible] case urged me to appeal to the English Ambas[illegible] In this advice the Consul concurred, but he [illegible] out no prospect of a favourable result and did [illegible] think it worth while to report the case at head-quarters.

Arriving at Rome, I found a friend who introduced me to Sir John Lumley in person. His Excellency recommended me to abide my trial, undertaking to use his influence to procure a mitigation of the sentence. Meanwhile I had communicated with the Foreign Office, and owing to the kind promptitude of the Under-Secretary matters have been much expedited. I returned to Naples on summons, and on Tuesday was tried with all the formalities of a High Court of Justice, having to employ counsel, &c., and was dismissed with the nominal penalty of the confiscation of my stick. But the real penalty has been considerable. I must risk the charge of ingratitude from a few Italians and "Englishmen Italianate" in venturing still to register my protest against the annoyance and vexation, not to speak of the expense, to which I have been subjected on the ground of my mere possession of an insignificant weapon, not so dangerous as the least of the knives which, as I am informed, Neapolitans daily use against each other at the risk of, perhaps, one night's imprisonment. With all respect for the law of a foreign country I submit that where the practice is so different from that elsewhere prevalent my ignorance should have prevented the threatened strictness of the Italian administration of the law of justice, which, if carried into effect, would have been contrary to equity and the comity of nations. It should have prevented it without the necessity of such harassing appeals as I have been constrained to make to the Governments of both countries, without the practical fine which the lawyers' charges have imposed, and above all, without the effectual restraint on my liberty of motion to which I have during the [illegible] fortnight been subjected. I have already occu[illegible] so much of your space that I waive comm[illegible] the propriety or impropriety of carrying [illegible] of arms in the midst of a population like [illegible] Naples. "And so [illegible] would emphas[illegible] travelling [illegible] Italian civilisation [illegible] to [illegible] yet [illegible] the regulations of the natives [illegible] exact knowledge of enforcing them, and their manner[illegible]

ADVICE TO MOTHERS.—Are you broken in your rest by a sick child suffering with the pain of cutting teeth? Go at once to a chemist and get a bottle of MRS. WINSLOW'S SOOTHING SYRUP. It will relieve the poor sufferer immediately. It is perfectly harmless and pleasant to the taste, it produces natural quiet sleep by relieving the child from pain, and the little cherub awakes "as bright as a button." It soothes the child, it softens the gums, allays all pain, relieves wind, regulates the bowels, and is the best known remedy for dysentery and diarrhœa, whether arising from teething or other causes. Mrs. Winslow's Soothing Syrup is sold by Medicine dealers everywhere, at 1s. 1½d. per bottle. Wholesale [illegible] Anglo-American Drug Company, Limited, 33, Farringdon-road, London.

[illegible]OMMERCIAL INTELLIGENCE

SATURDAY EVENING, MARCH 27.

[illegible]'s financial telegram from London of [illegible]erday, except for a recovery of 1-16d. per oz. [illegible] Silver, makes no change in any of the regular [illegible]tations. Consols remain at [illegible], French Rentes 109, and the 3½ per cent. India Sterling Loan [illegible] 101½.

In the Produce markets, Linseed is reported dull and 3d. per quarter lower; Wheat steady, with an improvement of 3d. in No. 2 Club to arrive.

COTTON in Liverpool yesterday closed steady, with sales of 8,000 bales, including 600 Surats, prices being unchanged on the spot but 1-64d to 1-32d. higher in Americans to arrive. To-day's report quiet, the sales being estimated at 7,000 bales, and prices unchanged all round. From New York yesterday a recovery of 2 points in Futures was reported, but to-day quotations are unaltered.

The Liverpool figures show a reduction of 90,000 bales during the week in the total visible supply, which is now 260,000 bales above the same day last year, but the Liverpool stock in the interval has increased by 32,000 bales, leaving it 296,000 bales less than a year ago. In America the receipts for the week have been large, but their influence is to some extent on the wane, as the crop can now be estimated within a very small compass, and we should say the figures from this side have more to say to prices. There can, we think, be little doubt that the Dhollera-Bhownugger crop will prove disappointing, but the deficiency in that quarter seems likely to be made up in Coomptas and Dharwar, while Broach is developing most satisfactorily, and Oomras are holding out, so that our receipts may work up to the neighbourhood of 100,000 bales a week at no distant date.

The American crop figures to date give the following comparisons with the two previous seasons:—

	1886	1885	1884
Week's receipts	64,000	29,000	56,000
,, exports to U. K.	[illegible]	[illegible]	[illegible]
,, ,, Continent	17,000	7,000	26,000
Total receipts since 1st Sept.	4,733,000	4,523,000	4,571,000
,, Exports to U. K. ,,	1,750,000	2,038,000	2,018,000
,, ,, Continent ,,	1,442,000	1,244,000	1,235,000
,, Stock in the Ports	888,000	702,000	745,000

The total visible supply of Cotton for all Europe on the 26th instant affords the following comparisons with the two previous years:—

	1886	1885	1884
Total supply of all kinds	2,990,000	2,730,000	3,115,170
,, ,, Surats	371,800	316,000	525,350

For the United Kingdom only the figures are:—

Stock in Liverpool	709 000	1,005,000	1,066,000
,, London	17,000	35,000	66,000
American afloat	140,000	140,000	173,000
East Indian ,,	94,000	52,000	105,000
	960,000	1,232,000	1,410,000
Price of Mid-Uplands	5 15-16d.	6d.	6d.
,, Good Fair Dholleras	[illegible]d.	4½d.	4 7-16d.
Difference	15-16d.	1½d.	1 9-16d.

The Cotton market here to-day has been, perhaps, a trifle steadier, with a shade more inquiry, but the actual business which has resulted has been small, and prices are quite unchanged.

WHEAT is firm, both ready and forward. A moderate business has been done, and dealers are inclined to ask higher rates. We quote railway terms:—

No. 1 Pessy	Rs. 3-15-0	Fine April
No. 1 Club Delhi	,, 3-12-0	May
Red Delhi	,, 3-8-0	to Rs. 4
Red Ahmedabad	,, 3-12-0	

LINSEED is quiet, and rather easier to buy.

FREIGHTS are steady. The s. s. Knight of St. Patrick has been fixed for Genoa at 28s. payable here, the s. s. Dago has been chartered for Antwerp at 22s. 6d., and a steamer has been taken up for June loading open charter at 23s. per ton. Current berth rates are:—

	Ready	Cotton.
Liverpool	,,	22s. 6d.
London	,,	18s. 9d. to 20s.
Open Charter	,,	22s. 6d.
Havre	,,	22s. 6d.
Dunkirk	,,	21s. 3d. to 22s. 6d
Antwerp	,,	21s. 3d. to 22s. 6d
Marseilles	,,	21s 3d.
Trieste, Venice	,,	28s. 9d. at 2s.

EXCHANGE.—Firmer advices from Calcutta, coupled with the improvement in Silver at home, has induced a steadier feeling here to-day, and the Banks have been declining to buy Credits at better than 1s. 6¼d. up to the end of May, while Bank telegraphic has been obtainable at 1s. 5 15-16d. We quote at the close:—

Bank Bills on demand	1s. 5 15-16d.	per Rupee
Do. Telegraphic	1s. 5 29-32d.	,,
Do. Three months' sight	1s. 6 1-32d.	,,
Credits [illegible]	1s. 6¼d.	,,
[illegible]	191.	,,

[illegible]—The certainty that the [illegible] will only be for 120 lakhs has [illegible] to paper which has ad[illegible]urs. Fours-and-a-half re[illegible] Bonds at Rs. 91 [illegible]mbays are firm at Rs. 721½. [illegible] and New Indian have [illegible]nning and Weaving Mills [illegible]bay Saw Mills are down [illegible]ers' Flour Mills have de[illegible] Cannings [illegible] improved [illegible] and Gold Mines have nomi[illegible] improved to Rs. [illegible]

BOMBAY BILL AND STOCK LISTS.

BANKS.

—	Shares.	Amt.	Paid up.	Last Dividend.	Cash. Rate.
INDIAN BANKS.		Rs.	Rs.		Rs.
Bank of Bombay	20,000	500	all	2½ p.ct.	721½
Bank of Bengal	42,000	500	all	10 do.	821x
Bank of Madras	10,000	500	all	5 do.	580
EXCHANGE BANKS.		£	£		
Agra Bank	10,000	100	1	6 do.	130
Hong. and Shang. B. Corporation	60,000	$125	all	17½ do.	£66
National Bank of India	37,320	250		5 pct.	120

SPINNING AND WEAVING COMPANIES.

Ahmedabad S. & W Company	1,308	1,000	1,000	..	1,375
Albert Edward Cotton Mills Co., Ld.	1,000	500	500	—	745
Anglo-Indian S. & W. Company	9,345	100	100	...	110
Alfred Manf'g. Co.	1,000	500	500	...	325
AllianceCotton & Silk Manufg. Co., Ld.	1,800	1,000	1,000	..	765
Bellary S.&W.Co.,Ld.	871	500	all	Rs. 22½	475
Bhownuggur Mills	9,000	100	100	...	8
[illegible]CottonMf'gCo. Ld.	600	500	500	...	450
[illegible]bay United	900	1,000	1,000	Rs. 40	990xd
[illegible] Mf'g. Co., Ld.	2,750	200	200	—	175
[illegible] India S. & W. [illegible]any	3,000	500	500	Rs. 20	825
[illegible] Land & Mill	4,000	700	700	Rs. 12½	695xd
[illegible]t Mills	840	500	500	..	675
[illegible]lls	1,300	1,000	1,000	..	715
[illegible]mbay Shares	395	1,000	1,000	—	950
[illegible] S.&W.Co	3,000	2,000	2,000	—	90
[illegible]	1,000	1,000	1,000	—	1,050
[illegible] W. Co.	1,500	500	50	Rs. 25	630
[illegible] Mfg. Co.	1,250	1,000	1,000	..	690
[illegible]	2,000	50	50	..	110
[illegible]	1,032	1,000	1,000	..	900
[illegible]Co.	1,200	1,000	1,000	..	700
[illegible]gCo	700	1,000	50	..	1,000xd
[illegible]o.	400	50	1,000	Rs. 46	450
[illegible]	568	1,000	200	30	1,150xd
[illegible]	100	500	[illegible]	Rs. 30	525
[illegible]	1,340	500	500	..14-5-7	401
[illegible]	1,300	5,000	500	..	1,125xd
[illegible]	[illegible]	1,000	1,000	..	980
[illegible]	1,000	1,000	1,000	Rs. 30	920
[illegible]	[illegible]	1,000	100	Rs. 5	150
[illegible]	[illegible]	[illegible]	1,700	Rs. 125	2,690
[illegible]	[illegible]	1,000	1,000	..	690
[illegible]	[illegible]	1,000	1,000	..	1,220
[illegible]	[illegible]	250	250		192½
[illegible]	[illegible]	1,000	1,000	Rs. 50	1,500
[illegible]	[illegible]	1,000	1,000		600
[illegible]	[illegible]000	1,000	100	...	100
[illegible]	600	1,000	1,000		600
[illegible]	1 500	1,000	1,000	..	935
[illegible]	5,725	625	625	..	597½
[illegible]&	..	250	250	..	210
[illegible] Wales Company	1,000	500	500	—	105
[illegible]nning	800	1,000	1,000		950
[illegible]n S. & W. Co.	641	1,000	1,000	Rs. 20	895
[illegible]pore Mills	1,500	1,000	1,000		1,500
[illegible]ndordas	678	1,000	1,000	Rs. 25	1,390
[illegible]uthern India	650	1,000	1,000		780
[illegible]uthern Mahratta S. & W. Co. Ld.	1,000	500	500	Rs. 12½	430
[illegible]ctoria Mills	1,212	250	250	...	275
[illegible]	600	1,000	1,000	...	580
[illegible]stern India S.&M. [illegible]mpany	1,200	1,000	1,000	...	810
[illegible]midas Khimji [illegible] W. Co.	770	1,000	1,000	..	810

MISCELLANEOUS.

[illegible]ook Ashdown&Co. Ld.	1,000 750	200 200	200 150	10	190 150
[illegible]dham, Pile &Co.Ld.	3,000	100	100	Rs. 18	142
[illegible]pty Co., Ld.	2,62[illegible]	200	165	Rs. 20	180
[illegible]arton & Co., Ld.	1,000	00	100	10 2-3p.c	
Do. New issue	500		37½	10 2-3p.c	65
Bombay Land & Building Co., Ld.		500	100	6 p.c.	0
Bombay Flour Mill Co.	50	500	500	15 p. ct.	710
Bombay Saw Mills	600	1,000	1,000	..	270
Bombay Ice Manufacturing Co., Limited.	1,250	100	100	Rs. 6	123 122
Bombay & Burmah Trading Corporation.	1,000	2,500	1,500	225	3,175ex
Do. (2nd Issue)	2,000	62	375	45	765
Do. (3rd Issue)		62	375	..	..
Bombay Fire Insurance Co.	600	1,000	1,000	25	950
Bombay Municipal Bonds	...			6 p.ct	104
Cash Bazaar	1,500	100	100	..	33
Cooper, Madon & Co. Ld.	3,000	100	100		113
Indian Guarantee Suretyship Association	5,000	100	10	Rs. 11 25	
Kaiser-i-Hind Gold Mining Co., Limited	42,000	..	5		14½
[illegible] IceCo.,Ld.	500	500	300	35	321
[illegible] Lighter[illegible]pany, Ld.	50	500	250	36 p. c	300
[illegible] Ld.	4,000	200	[illegible]	Rs. 261	333
[illegible] Ld.	1,000	10			85
[illegible]dingCo	4,000	[illegible]	[illegible]	3½	40
[illegible]	[illegible]			9 p.ct.	95xd
[illegible]curity Life Assurance Company	5,000	200			
[illegible]riental Loan Association	5,000	20			21
[illegible]arsee and Co., Ld.	1,000	10		3 p. c	91
[illegible]	3,000	1,000		[illegible]	[illegible]
[illegible]nce of Wales Fire [illegible]surance	25	100	1,000	Rs. 10	1,675
[illegible]illips & Co. Ld.	4,000	100		Rs 18	78
[illegible]yal Flour Mills Co. Ld.	2,000	100			
[illegible]ondy & Co., Ld.	1,000	10		Rs. 83	70
[illegible]lephone Co., Ld.	[illegible]	25		Rs. 5	1½
[illegible] & Co., Ld.	2,000	50		Rs. 1	1,185
[illegible]acker & Co. Ld.	1,500	10		Rs. 110	175
[illegible]stern India Flour Mills	1,000	175		Rs. 1	127
[illegible] & Co.	[illegible]	[illegible]		12 p.ct	2[illegible]

RAILWAY COMPANIES.

G. I. P. R. per cent. Stock	..	£100	—	..	£142-5
B. B. & C. I. R. Guaranteed 5 per cent.	—	£100	..	..	£153

PRESS COMPANIES.

Akbar Cotton	200	1,250	1,250	—	1,000
Akola Press Co.	85	500	500	Rs. 50	200
Albert Ginning Co.	100	500	500	Rs. 45	420
Albert Press Co., Kurrachee	100	1,100	1,100	Rs. 175	1,060
Apollo Press Co. (small shares)	750	400	400	Rs. 2	270
Bellary	620	1,000	1,000	Rs. 10	490xd
Breul's Cawnpore P. Co., Ld	500	200	200	Rs. 16	160
Bombay Cotton Press.	1,000	125	125	..	205
Colaba Press Co.	500	1,880	1,880	Rs. 600	740
Dhollera P. & G. Co.	500	300	300	12	160
East India Press Co.	700	1,000	1,000	Rs. 100	1,320
Fort Press Co.	150	8,500	8,500	Rs. 150	2,475
French Press Co.	300	500	500	Rs. 45	610
Harvey & Sabapathy Co., Ld.	450	500	500	Rs. 25	401
Khamgaum Cotton Press Co.	240	500	450	Rs. 40	390
Manmar Manfg. Co.	1,000	250	250	Rs. 10	240
Mercantile Press	1,500	125	125	..	120
Mofussil Co.	3,125	400	400	...	415
New Berar Cotton Ginning & Press Co.	1,250	500	500	..	560
New Broach Cotton Ginning & Press Co.	1,400	100	500	..	3
New Indian Press	4,000	125	125	..	125
Prince of W. Press	600	500	100	Rs. 30	535
Sabapathy Press Co., Ld., (Bellary.)	500	500	500	Rs. 75	450
Sind Press Co.	400	2,000	750	Rs. 70	600
Sind & Punjaub Cotton Press Co.	100	1,000	1,000	Rs 100	1 200
Sassoon Press Co.	300	500	500	25	51[illegible]
Volkart Press Co.	450	1,000	1,000	Rs. 20	700

BANK OF BENGAL.

THE following is the statement of affairs of the Bank of Bengal for the week ending 23rd March as compared with that for the 16th March:—

LIABILITIES.	March 16. Rs.	A.	P.	March 23. Rs.	A.	P.
Capital paid-up	2,00,00,000	0	0	2,00,00,000	0	0
Reserve Fund	41,56,724	15	0	41,56,704	15	0
Treasury Balance	2,05,39,847	10	1	1,81,99,610	14	0
Other Deposits	3,10,29,388	9	9	2,98,62,085	3	1
Bank Post Bills, &c.	4,89,902	3	0	6,67,087	9	5
Sundries	14,85,309	15	0	15,21,096	8	5
Rs.	7,77,01,173	4	10	7,44,06,585	2	2
ASSETS.	Rs.	A.	P.	Rs.	A.	P.
Government Securities	39,99,602	5	0	45,65,543	13	0
Other authorized Invtmts	50,24,582	8	0	49,70,811	4	0
Loans on Govt. and other authorized Securities	85,05,967	6	1	99,25,494	9	7
Credits on do.	74,37,564	3	8	78,26,035	15	8
Bills discounted	2,28,15,847	15	5	2,17,07,864	14	9
Balances with other Banks	7,29,913	10	2	9,10,456	4	10
Bullion	4,734	3	5	4,122	11	4
Dead Stock	11,30,098	12	7	11,31,337	10	6
Stamps	9,658	7	6	10,046	9	6
Sundries	8,21,080	13	8	8,23,550	7	9
Cash at Head Office	1,14,78,144	4	1	1,04,91,381	4	5
Do. at Branches	1,57,43,978	11	3	1,20,39,639	8	10
Rs.	7,77,01,173	4	10	7,44,06,585	2	2

SHIPPING INTELLIGENCE.

THE steam-ship Empress, 1,431 tons, Captain W. Smith, sailed on Saturday last for Dunkirk with a general cargo.

THE Clan Line steam-ship Clan Graham, 1,911 tons, Captain James White, cleared on Saturday last for Kurrachee with some bottom cargo.

THE B I S N Co's steam-ship Bancoora, 2,170 tons, Captain G Brown, arrived in harbour on Saturday last from Coasts and Calcutta (9th March), with a general cargo and 5 deck passengers.

THE Austro-Hungarian Co's steam-ship Electra, 2,011 tons, Captain G Ragusin, arrived in harbour on Saturday last from Hongkong (10th March), with a general cargo, 9 first class and 25 deck passengers.

THE steam-ship Othello, 1,934 tons, Captain J Atkin, arrived in harbour on Saturday last from Hull via Antwerp (20th Feb), with a general cargo and Mr John Stevenson as a passenger. She is consigned to Messrs Finlay, Muir and Co.

The steam-ship City of Canterbury, 2,090 tons, Captain A B Gray, sailed on Saturday last for London with a general cargo and the following passengers:—Major and Mrs Glen, Mr and Mrs Wilkins, Mr and Mrs Harwood; Mr Whimper, Master De Courcy, Master Dunford and Mrs Dunford and child.

THE B I S N Co's steam-ship Pachumba, 544 tons, Captain C R Kendall, sails to-day for Busreh via Kurrachee with a general cargo and the following passengers:—Mr and Mrs M D Mackenzie, 3 children of Sir Max Minck, Mr Abba Vishnoo and wife, Mrs Mirza Abbas Bey, Mr Mahomed Augue, Mr Haji Mahomed Hussein, 3 ladies and 2 children, and 66 deck passengers.

VESSELS IN THE PRINCE'S DOCK.

27TH MARCH.

Vessels.	Net Tonnage.	Captains.	Sheds.	Company or Agents.
S.S. Darien	1780	H. B. B[illegible]ard	E	James Mackintosh & Co.
,, Clan Gordon	1354	N. Harrison	F	Finlay Muir&Co
,, Britania	3069	F. Blight	B	W & A Graham.
,, Peveril	1794	A. Burgess	L	Killick Nixon & Co.
,, Sam Weller	964	Murray	A	James Mackintosh & Co.
,, Assam	3057	W. [illegible]	..	[illegible] & Company
,, Empress	1431	W. Smith	..	Wallace & Co.
,, F.Primavesi	1566	A. D. R[illegible]y	..	James Mackintosh & Co.
,, Australasian	2303	Simpson	..	Finlay, Muir & Co.
,, Khalif	1491	A. Nash	..	Finlay, Muir & Co.
,, Werneth Hall	2690	T. Collins	M	Edward Betts & Co.
,, Lawada	2147	R. L. Turner	A	B. I. S. N. Co.
,, St. Dunstan	1451	J. Henry	..	Killick, Nixon & Co.
,, Othello	1934	J. Atkin	..	Finlay, Muir & Co.

ARRIVALS.

Mar.	Vessels.	Commander.	From.
27	Elektra (s)	Ragusin	Hongkong, Mar. 10.
	Othello (s)	Atkin	Hull, Feb. 20
	Bancoora (s)	Brown	Calcutta, March 9.
	Henry Boickow (s)	Hughes	Busreh.
	Clan Buchanan (s)	Cobbett	Kurrachee, Mar. 26.
	Bernicia (s)	Jones	Philadelphia, Feb 16.
	Malkins Tower (s)	Tiddy	Suez, March 11.
	Viscount Sandon	Nacoda	Cananore, March 5.

DEPARTURES.

Mar.	Vessels.	Commander	Destination.
29	Empress (s)	Smith	Dunkirk.
	City of Canterbury (s)	Gray	London.
	Clan Graham (s)	White	Kurrachee.
	Bhownuggur (s)	Nacoda	Bhownuggar.
28	H. M. S. Amberwitch	Aves	Kurrachee.

The steam-ship Pachumba, Kendall, obtained her port clearance for Persian Gulf on [illegible]day last.

The following vessels entered for loading on Saturday last:—Steamers Othello, for Hull, Newyork, and Christiana; Elektra, for Trieste, Venice, &c.; Indus, Dunkirk, and Kt. of St. Patrick, Genoa.

CALCUTTA.

ARRIVALS.

Mar.			
23	Oriental (s)	Shields[illegible]k	Rangoon, Mar. 15.
	Simla (s)	Masson	Singapore, Mar. 4.
24	Nerbudda (s)	Dowker	Bombay, Mar. 14.
	Clive (s)	Powell	Rangoon, Mar. 21.
	Eastern Monarch.		Newyork, Nov. 25.

DEPARTURES.

March 23.—Steamer City of Bombay.

March 24—Steamer Swordsman, and Ship Star of Italy

MADRAS.

ARRIVALS.

Mar.		
24	Bombay (s)	New Castle.
25	Ballaarat (s)	Calcutta.
	Nuddea (s)	London.
	Clan Macarthur (s)	Liverpool.

DEPARTURES.

Mar.		
24	Himalaya (s)	Rangoon.
	Maharaja (s)	Bombay.
25	Manora (s)	London.
26	Panama (s)	Liverpool.
	Canning (s)	Rangoon.

HIGH COURT.—MARCH 29.

(Before the Hon. Mr. JUSTICE BAYLEY.)

Suits for hearing and final disposal.

Long Causes.

81-84—J C Cama—Jivibai and others vs Hussombhoy Meherally and another—Hore, C & B—Part heard.

For Consent Decree.

293-85—Tyabjee and D—Ruttonbai and others vs Abdibhai Karimbhai—Nanu and H.

(Before the Hon. Mr. JUSTICE SCOTT.)

Suits for hearing and final disposal.

Long Causes.

435-84—Hore, C and B—M F de Souza vs E P V de Souza—Winter and B.—Part heard.

307-84—Nanu and H—Amunbai vs Shaik Ismailji Jewabhoy and others—Tyabji and D.

3-85—Macfarlane and E—Fuckeerchund Ghellabhoy and others vs Ootumchund Manockchund and others—Jefferson, B and D.

402-84—Little, S, F and N—Navivow vs Nundoo Meghji and others—Tyabji and D, and Hore, C. and B.

230-83—Tyabjee and D—Joosub Abdulla and others vs Amerudin bin Mahomed, &c.—M H Khan and T H Pense.

505-85—Payne, G and S—Haji Moosa Adum vs Zulikabai and others—Khunderao M.

(Before the Hon. Sir WILLIAM WEDDERBURN.)

At 4 o'clock p.m.

For Judgment.

489-85—Khunderao M—Heerjee Kalimjee and another vs Dewjee Premjee—Hore, C and B.

METEOROLOGICAL OBSERVATIONS.

[illegible] OBSERVATORY

BOMBAY, 2[illegible]th March 1886.

Means of observations at 6 a.m., 10 a.m., 2 p.m., 4 p.m. and 10 p.m.

Barometer corrected 32 deg. Fah.	29·816
Temperature of the Air	78·8
Wet Bulb Thermometer	71·9
Dew Point	68·8
Relative humidity of Air	·718
Extent of cloudy sky (the whole sky clouded = 10)	1·2
Maximum temperature of air (read [illegible] p.m.)	84·4
Minimum do. do. (read [illegible] a.m.)	74·0
General Directions of Wind	NNW, KNE, E, WNW, NW, NNW.
Movement of wind in 24 hours*	263

* From midnight to midnight.

MILITARY INTELLIGENCE.

ARRIVALS.—MARCH 25.

Newbury, Lt, Bl 2nd Liv Regt, on duty, from Delhi.

MARCH 26.

Burnett, Col, Bo, A Gl, on duty, from Poona.

MARCH 27.

Davies, Bo 2nd Lancers, on leave, from Deesa.

Harrison, Capt, Bl, 2nd Liv Regt, on leave, from Upper Burma.

Gwynne, Lt, Bl, Rl Welsh Fus, on leave, from Upper Burma.

McMullin, Col, Mad 11th Regt, M S, on leave, from Secunderabad.

Lloyd, Capt, Bl R E, on medical certificate, from Upper Burma.

DEPARTURES.—MARCH 27.

Glen, Major, Bl, 2nd Linco Regt, on leave, to England.

Davies, Lt, Bo 2nd Lanc, on leave, to Poona.

Stavely, Lt, Bo 1st Lanc, on duty, to Poona.

MARCH 28.

Evans, Surgn, Mad I M S, on duty, to Suakim.

Newburg, Lt, Bl 2nd Lin Regt, on duty, to Delhi.

Aylmer, Lt, Bl R E, on duty, to Roorkee.

BOMBAY VOLUNTEER RIFLE CORPS.

REGIMENTAL ORDERS,

By Lieut.-Col. the Hon. L. H. Bayley, Comdt., B. V. R. C.

Bombay, 29th March, 1886.

There will be a meeting of the Executive Committee of the Rifle Association at Quartermaster Soundy's this day, Monday, the 29th inst., at 5-30 p.m.

It is notified, for general information, that Lady Reay has kindly consented to present the prizes shot for at the Rifle Association meeting in January last, at 5-15 p.m. on the 1st proximo, on the general parade ground in front of the Gymkhana.

Vol R D'Souza having joined is taken on the strength of the corps from this date and posted to D Company.

By order,
H. HODGKINSON, Capt.,
Adjutant, B. V. R. C.

MR. N. H. GHEESTA,
DENTAL SURGEON,
MAY BE CONSULTED FROM 8 A. M. TO 6 P. M.
Extracts teeth under Nitrous Oxide Gas.
No. 23, RAMPART ROW,
Next to *Bombay Gazette* Office.

DR. F. B. SEERVAI,
SURGEON DENTIST,
NO. 3 HORNBY ROW,
Opposite the Bombay General Post Office.

DR. SCOTT'S BILIOUS and LIVER PILLS, the best Family Aperient Medicine, without Mercury.

DR. SCOTT'S BILIOUS and LIVER PILLS effectual [illegible] Liver Complaints.

DR. SCOTT'S BILIOUS and LIVER PILLS cure Sick Headaches and Giddiness.

DR. SCOTT'S BILIOUS and LIVER PILLS cure Costiveness and Stomach Pains.

DR. SCOTT'S BILIOUS and LIVER PILLS cure Indigestion and Flatulency.

DR. SCOTT'S BILIOUS and LIVER PILLS may be taken at all times without restraint from business or pleasure.

DR. SCOTT'S BILIOUS and LIVER PILLS should be kept ready at hand, as a dose of Aperient Medicine given in time, will frequently prevent a severe illness.

IMPORTANT CAUTION.—Be sure to ask for "Dr. SCOTT'S BILIOUS and LIVER PILLS," in a green bottle, wrapped in green paper, and having the name and address "William Lambert, 8, King William-street, Charing Cross," engraved on the Government Stamp. Do not, therefore, purchase without seeing the Government Stamp over the cork of the bottle.

DR. SCOTT'S BILIOUS and LIVER PILLS, W. LAMBERT, LONDON, ENGLAND. "AGENTS WANTED.

NOW READY.

BURMA,
AFTER THE CONQUEST,
VIEWED IN ITS POLITICAL, SOCIAL, AND COMMERCIAL ASPECTS,
FROM
MANDALAY.
BY
GRATTAN GEARY,
FELLOW OF THE BOMBAY UNIVERSITY, AUTHOR OF "THROUGH ASIATIC TURKEY," AND EDITOR OF THE "BOMBAY GAZETTE."

"Having written this brief volume on 'Burma, After the Conquest,' the idea occurs to me that the chief excuse for the book is to be found in the circumstance that it fulfils, by accident, or fate, though not of set purpose, the office which the Provost Marshal's camera accomplished in placing on record the effect of the bullets on the dacoits executed at Mandalay. It brings into a focus the hopes and fears, the actions and the passions, in play during the interregnum in Burma, between the deposition of King Theebaw and the advent of Lord Dufferin, to pronounce the decree fixing the future of the country."—*Author's Preface.*

LONDON
SAMPSON LOW, MARSTON, SEARLE, AND RIVINGTON,
CROWN BUILDINGS, 188, FLEET STREET.
BOMBAY: THACKER & CO., LIMITED, and at the "BOMBAY GAZETTE" Offices.

Rs. 4. Postage annas 4 extra.

PERFECT FITTING SPECTACLES

YOU are invited to have your eyes tested; you will then know if you require glasses.

Mr. Lazarus only supplies glasses after examination, and providing there is any defect.

The sight of one eye is very often different to that of the other, requiring, of course, distinctly different lenses.

The position of the lenses depend entirely on the nature of the optical defect, and this can only be attained by properly fitting frames.

Pamphlet "How to preserve the sight" free on application.

N. LAZARUS, by appointment to the VICEROY.

No. 28, Meadow-street, BOMBAY. | No. 1, Mango-lane CALCUTTA.

SPECIAL NOTICE.

WE HEREWITH CERTIFY THAT MESSRS. MARCKS & CO., Ld., BOMBAY AND POONA, ARE SOLE AGENTS FOR SCHIEDMAYER AND *SOEHNE*'S PIANOS IN THE BOMBAY PRESIDENCY, and that our Pianos, which we have built especially for the Indian climate for more than twenty years, are only shipped by us for Bombay to the above Firm.

We also state as a Caution to the Public, that Pianos bearing the name of SCHIEDMAYER ONLY, which are offered for sale by other Houses, are by a TOTALLY DISTINCT MANUFACTURER,

SCHIEDMAYER AND *SOEHNE*,
Pianoforte Manufacturers to His Majesty the King of Wurtemberg, Germany,
Established 180[illegible].

HIGHEST AWARDS AT ALL THE LEADING EXHIBITIONS.
LONDON "INVENTIONS EXHIBITION" 1885.
GOLD MEDAL.
WITH FIRST-CLASS CERTIFICATE.
(THE ONLY FIRM OF THAT NAME THAT OBTAINED A GOLD MEDAL.)

FRESH CONSIGNMENT of these celebrated Pianos arrives regularly at the end of every month.

Plain Square	Rs. 792
Sympathetic Square	,, 864
Boudoir or Concert Piano (on three legs)	1,300

TEN PER CENT. DISCOUNT FOR CASH ON DELIVERY.

N.B.—None genuine unless bearing the name of "SCHIEDMAYER AND SOEHNE" IN FULL.

The Hire System being greatly in vogue, and also an easy mode of ultimately possessing a Piano, MARCKS and Co. are prepared to offer the following advantageous terms, viz:—

Plain Square Piano	Rs. 35-0 per month for 24 months.
Sympathetic Square	38-0	,, ,,
Boudoir (on three Legs)	70-0	,, ,,

[illegible]
at Bombay or Poona.
MARCKS & COMPANY, Ld.
Poona: 1, East-St. Bombay: 43, Esplanade Road

JOHN ROBERTS & CO.,
PRACTICAL BILLIARD TABLE MAKERS AND GENERAL HOUSE FURNISHERS,

HAVE received from the Crown Derby Co. a Splendid Assortment of real Porcelainware, consisting of Dinner, Dessert, and Breakfast Sets, Vases, &c., &c.

THE GOODS ARE NOW ON VIEW
At 18, Marine-street.

THE WILSON PHILOLOGICAL LECTURESHIP.

THE tenth series of Lectures falls to be delivered in Bombay in the first, or cold weather, Term of 1886-87.

SUBJECT.—SANSKRIT and PRAKRIT LANGUAGES DERIVED FROM IT.

The Series will consist of not fewer than Six Lectures.

The Honorarium is Rupees One Thousand.

Candidates for the Lectureship are invited to send in their applications to the undersigned on or before the first day of May next.

By order,
PETER PETERSON, D. Sc.,
University Registrar.

NOTICE.

LETTERS, PARCELS, and TELEGRAMS for HIS EXCELLENCY the Governor and the PRIVATE SECRETARY which cannot be delivered at Malabar Point, Bombay, by 1 p.m., on FRIDAY, 2nd proximo, should be addressed to BELLA VISTA, MAHABLESHWUR, until further notice.

G. H. R. HART,
Private Secretary to His Excellency the Governor of Bombay
Malabar Point, Bombay, 23rd March 1886.

DOMESTIC OCCURRENCES

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RUPEES. THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BIRTHS.

BAYLEY—March 22, at Simla, Lady Bayley, of a daughter.

BROWNE—March 22, at Oaklands, Ootacamund, the wife of Surgeon-Major W R Browne, M D, of a son.

DOUIE—March 20, at Lahore, the wife of J M Douie, B C S, of a son.

VIGOR—March 21, at "Walsham Cottage," Ootacamund, the wife of Mr P Vigor, contractor, of a son.

MARRIAGES.

[illegible]SON—DYSON—March 20, at Christ Church, Bankipore, by the Rev C R Reynolds, assisted by the Rev J W Burdett, Captain Sir Henry Johnson, Bart, 1st Battalion K O L I, to Ella, second daughter of Thomas Dyson, Esq, late of the Bank of Bengal.

YOUNG—POTTER—March 24, by special licence at the Pro-Cathedral, Lahore, Lieut-Colonel Henry Lachlan, Young, General List, Infantry Bengal Army, Commandant Fort Kangra, to Caroline Jane, eldest daughter of the Rev Samuel George Potter, D D, Vicar of St Luke's Holliscroft, Sheffield, and Chaplain to the Earl of Desart

DEATHS.

DOWSETT—March 16, at Chunar, Conductor George Dowsett, Commissariat Department.

HELPS—March 18, at "The Rocks," Kurseong, from blood poisoning contracted in the Terai, Walter Percy, the dearly beloved second son of William and Agnes Helps, aged 6 years, 1 month, and 23 days.

HOMFRAY—March 18, at Peshawar, of pneumonia Frances Homfray, aged [illegible] years 7 months, 10 days, the dearly beloved wife of F S Homfray.

The Bombay Gazette

MONDAY, MARCH 29, 1886.

WE print in full to-day Sir Auckland Colvin's Financial Statement for the coming official year. A very cursory survey of the dozen columns which it occupies will expose in a strong light the doubting spirit in which the Finance Minister contemplates the financial situation. The large increase in the normal expenditure of India which recent military policy has imposed upon the country is not the most serious feature in the outlook; though this is the subject of more than one regretful phrase, as, for instance, that in which Sir Auckland Colvin remarks that the policy of 1882 and the financial arrangements introduced in that year had "foundered in the storm and stress of war preparations." The financial sky is darkly overcast, and the silver lining is the darkest side of the clouds which hang around us. Again and again the Finance Minister turns to the silver difficulty, as to an ever-present encumbrance from which no escape presents itself. He points to it as to an evil which, though not new, has attained proportions beyond previous experience. It hampers our every movement; it makes the present irksome and onerous, and the future bewildering, embarrassing, and uncertain. The oscillation in the silver market has taken from the hands of the Government the determination whether there shall be surplus, equilibrium or deficit in the finances. It is Washington, and not Calcutta, that will decide if the Budget of the coming year shall result in a balance on the right side or on the wrong. The effects of this uncertainty are direct and definite. Without it we might provide without inconvenience for famine railways, for frontier railways, for frontier works. With it there is discouragement for every undertaking outside the routine of administration, and its discouraging influence is felt throughout the whole range of public enterprise. There must be something of a paralysing quality in a phenomenon of which the Finance Minister declares that it neutralizes the most carefully formed forecasts of the future, and renders the task of budget-making in India almost illusory. Every attempt at forecast on a large scale, indeed, which appears in the Budget, is fenced around by reservations on account of the chances and accidents of the silver market. Wherever silver is, there is uncertainty, and silver enters into every transaction of the Indian Treasury. There is scarcely an anticipation in the Budget which can be taken otherwise than as liable to large and disturbing revision. In such circumstances anything like exact estimate is out of the question. A Budget becomes a groping in the dark; a plan the realization of which depends upon circumstances controlled neither here nor in London. Sir Auckland Colvin has never had to make a statement less encouraging than this; but he is not a pessimist by temperament, and if there is something like a confession of helplessness in his frequent references to the place which silver holds in the financial problems of the year the confession is as honest as it is inevitable.

Yet we can only use the word helplessness in this connection in a relative sense. The possibility of some avenue of escape being opened out apparently still presents itself to the mind of the Government of India. They decline thus early to free themselves from the difficulty of the hour by deferring the construction of famine railways or by postponing the measures deemed necessary for frontier defence. The time for taking up the tactics of despair will only arrive, they seem to think, when experience has proved that no solution of the silver problem is possible. The solution in their belief does not rest in their hands alone, or in the hands alone of the Governments of England and India. The appeal to international action which they have enforced upon the Secretary of State will probably be resorted to, as it is scarcely likely that so prominent a place would have been assigned to the subject in the Budget Statement had not the authorities favourably entertained the suggestion. The argument which Sir Auckland Colvin developes upon this point is intended primarily for the persuasion of our neighbours, and it will be thrown away unless free currency be not given to it in, for instance, Germany and the United States. In Germany, indeed, it has been anticipated by the agricultural interest, and it is not long since, in a memorial to Prince Bismarck, an association of Pomeranian farmers pointed out, almost as Sir Auckland Colvin now points out, that in demonetizing silver the European Governments had enabled the Indian wheat grower to compete at a great advantage with them. That view of the matter has not as yet gained free acceptance in the countries whence silver has been banished, and we shall [illegible] exercises upon [illegible] Foreign [illegible] Finance Minister of India that if they want Indian wheat to be kept out of their markets they must do something to restore the rupee to its former *status*, or, in Sir Auckland Colvin's words, "to replace the relations between gold and silver on a footing analogous to that which formerly existed." But the declarations which the Government of India have put on record on this subject are so emphatic that they can no longer leave events to take their own course. A Government which advisedly declares that until the status of silver has been improved the accuracy of its financial forecasts must remain beyond the control of any financial authority whatever commits itself to action. It can no longer wait upon events. Nor is the state of silver the only uncertain element in the Budget. It is carefully pointed out that an era for the most part prosperous and progressive came to an end in the present financial year—the era which began with the remission of taxation in 1882-83, and which was ended by the disturbing influences of last spring. To-day, as in 1882, we are beginning an experiment, but it is an experiment of which the auguries are not yet favourable. The Budget is declared by its author to be a new departure, and he cautiously remarks of it that if calamity or an increase of the silver difficulty be avoided there are good grounds for believing that the wants of the year are provided for. So far as the forecast reckons upon a rupee exchangeable at eighteenpence it cannot be said to rest upon a very certain basis. The writer of our commercial article, who has never taken an unduly despondent view of the silver question, gave good reason the other day for doubting whether so high a rate as that would prevail, and the disappointment of Sir Auckland Colvin's forecast in regard to that one point would make its mark upon a Budget which allows for a surplus of only £180,000. It is a Budget, moreover, framed in view of a situation admittedly wanting in the element of finality. The needs of the Treasury are not increased only; they are still increasing, and there are charges in the programme which have yet to take their place in the Budget. Hence the hesitation of the Minister of Finance to pronounce upon the sufficiency of the existing sources of revenue to meet all the demands that are likely to be made upon them. The only clear indication of the direction in which the growing requirements of the State are to be met points towards an absorbption by the Supreme Government of resources hitherto allotted to the provincial administrations. When we pointed out some months ago that a likely corollary of the growth of military expenditure would be that fewer schools would be built, fewer roads would be laid, fewer public works of various kinds would be constructed, we were only anticipating a declaration which Sir Auckland Colvin makes with evident pain. "We are examining," he says, "into the question of economies, of which one result will too probably be to retard the development of the provinces subordinate to the Government of India." This is not a cheerful anticipation, but it is not out of place in a Budget whose author has resolutely guarded himself against prophesying smooth things, and its candour must be commended.

IF LORD BYRON were now alive he would have no reason to lament that there is no more a living Greece. At present the liveliness of Greece is so excessive as to cause much annoyance to those Powers who have taken upon themselves the difficult task of preserving the peace of Europe. Twice within the last week we have been informed by Reuter of the war preparations going on at Athens. If it is any satisfaction to M. Delyannis he may indulge in the proud conviction that by the help of the electric telegraph the effects of his eloquence are flashed farther and faster than ever the words of Pericles and Demosthenes were. But, after all, there is good reason to believe that it is only stage thunder and lightning, mere sounds full of fury signifying nothing. The ostentatious activity in the Athenian arsenals is especially intended to excite European apprehension, and appears to be compatible with inaction on the frontier, where the dogs of war would be first let loose. This contrast may be explained from the fact that Europe is likely to get much news of what is going on at Athens, but to be ignorant of the state of affairs in the interior. It has not however proved possible to keep Europe entirely in the dark. Information about the progress of war preparations, where, if war does burst out, the Greeks will have first to cross swords with the enemy, has transpired, and that from a Greek source. The special military correspondent of the Greek *Akropolis*, who lately visited the Thessalian frontier, passed through the Greek lines and observed the movements of the Turks through a telescope. There was a great difference between what he saw on the Greek and Turkish side of the frontier. The Turks had close to the boundary line 21 battalions of infantry and 26 batteries of artillery, and 13,000 reserve troops were within an hour's march of their camp. The Greeks, on the contrary, had only 5,000 men at Lirnavo and 7,000 at Larissa. Yet, in spite of their numerical superiority, the Turks were far more energetic than their opponents. They were drilling hard and practising manœuvres, or throwing up earthworks, making fortifications, and levelling roads. They had fortified every piece of rising ground, and placed batteries to command every road and pass through which the Greek soldiers could advance. The Greeks on the other side were engaged in no harder work than sentry duty. They neither manœuvred nor drilled, and had not erected one fort or placed a single battery in position. From these facts it may be concluded that Greece does not really contemplate aggressive action in the face of adverse circumstances. In fact, for the present her opportunity has passed. Had an insurrection at Janina, which is said to contain twice as many Christians as Mahometans, taken place simultaneously with a Greek invasion at the time, when the attention of Turkey was concentrated on the Bulgarian question, that city and some of the surrounding country would probably have fallen into the hands of Greece without much fighting. Europe in the Eastern question shows a strong tendency to accept accomplished facts. Whatever territory the Greeks had been able to seize, would have been likely to be confirmed in their possession by the mandate of the great Powers. In this case the combined action of Europe, which is now trying to prevent Greece from attacking Turkey, would have instead been threatening the Sublime Porte with serious results, if Turkish armies ventured to try and recover the lost territory on the Greek frontier. No doubt the Greek war party are terribly irritated when they think of the chances their statesmen have let slip. But in the present state of affairs, with strong Turkish forces massed on their frontier, and an international fleet watching their navy, the Greeks must confess that they have not a very convenient opportunity for striking boldly at territorial expansion. They hope that Europe may perhaps be induced by fear of the consequences of denial to satisfy their claims, but when they find this hope disappointed, they will have the good sense to listen to peaceful counsels and wait for better times. The forty million francs they are said to have already spent on war preparations will not be entirely wasted. When the Eastern Question is opened again, the stores of munitions of war with which she is now supplying herself will enable Greece to take more sudden and energetic action than she was able to take in the late crisis.

MR. JUSTICE WEDDERBURN returns from [illegible] by [illegible] Mr. [illegible] will [illegible] his [illegible] sitting in [illegible] Court. Mr. Justice Jardine will therefore take his seat on the Original Side.

H. E. THE GOVERNOR IN COUNCIL has appointed Mr. R. D. Settna, Barrister-at-law, to act as Perry Professor of Jurisprudence during the absence on leave of Mr. Newcome Fox, who left for England by last week's mail steamer.

ABELL, KLAER AND OLMAN'S CIRCUS.

IN spite of the powerful counter-attraction at the Gaiety Theatre, the large pavilion erected opposite the Crawford Markets was crammed to its utmost capacity on Saturday night, on the occasion of the opening performance of this circus. The entertainment was of a most diversified character, the admiration felt by the audience at remarkable feats of jugglery and horsemanship being united to the amusement they derived from the performances of dogs and monkeys, and from the antics and smart sayings of the clown, Perry the Droll. This sort of entertainment is very popular with natives, who consequently appeared in great force, and testified their delight and approbation by frequent bursts of applause and merriment. If we may judge from the bill of fare provided on the first night, the success of the circus during its stay in Bombay is assured, and the annual visit which the proprietors intend to make to this city will be as eagerly looked forward to by the masses as the arrival of the late Mr. Wilson's troupe. Noticeable among two or three old favourites who again made their bow to the Bombay public on the present occasion was Archie O'Brien, whose feats of horsemanship showed that "the bounding jockey" has lost none of his former cunning. Miss Rosa Ridgeway was most successful in her performances on the globe, which evoked, as they deserved, very warm applause. With the greatest ease and grace she balanced herself on the globe, and rolled it with her feet backwards and forwards through a number of bottles placed on the ground, without once touching them. Then she went up a narrow plank of wood, which was regular up-hill work in every sense of the term. Little Ridgeway's performances on the wire were equally successful. The child walked either way upon it, and jumped and knelt with perfect ease and unconcern. A few Japanese are among the members of this interesting troupe, and they exhibited on Saturday some difficult acrobatic feats. A Japanese balanced on his feet a number of wicker baskets, placed one above the other, and over this fragile structure a little lad climbed and stood on his head on the top. He then slowly descended from his perilous eminence, throwing away each basket as he came down. Another performer of the same nationality handled a screen with his feet so admirably that he seemed to set the laws of equilibrium at defiance. Among the mirth-provoking events was an item in the programme styled "Mr. and Mrs. Robinson's troubles during their journey by coach." The lady and gentleman were represented in this case by monkeys who were driven round the arena in a tiny carriage drawn by a couple of dogs. Another monkey acted as coachman, who was taught to assume an air of pride and importance as befitting the servant of an aristocratic family. It was ludicrous to see the monkey descend from his coach box to set right one of the wheels of the carriage, and open the door to let out his master and mistress, who gaily walked up to two little chairs provided for them at some distance, and having taken their seats regaled themselves with wine sold by an innkeeper. All the actors in this little piece were monkeys, and they acquitted themselves of their several parts in a way which speaks volumes for the patience which must have been bestowed upon their training. An animal of the same species emulated on horseback the performances of "the bounding jockey," after whose name he is called, taking double summersaults in the air and jumping over flags and poles in a way which provoked the heartiest bursts of laughter and applause. Among other items may be mentioned juggling on horseback by Miss Rosa Lee, and some tumbling performances by the Ridgeways, the little ones belonging to this family being specially remarkable for their agility. The circus consists of some fifty members, whose diversified talents will, we have no doubt, admit of frequent changes in the programme.

GRANT MEDICAL COLLEGE.

THE following is the annual report read by the Principal (Dr. Cook) at the annual meeting and prize distribution:—

As this is the first occasion on which it has been possible for your Excellency to do us the honor and pleasure of presiding at the annual meeting of the College, it would seem fitting that I should give a brief sketch of its history. Forty years ago there existed in this Presidency no source of instruction in medical science and no native member of the medical profession. Besides the small body of Government medical officers who were residents in Bombay, there were a few private medical practitioners who, by their comparatively limited practice, were able to afford but partial medical and surgical assistance to the then two or three hundred thousand inhabitants of this city; and the important vital interests of the masses of which were in the hands of the vaids and hakims, who had derived what knowledge they possessed of medicine and surgery from a period antecedent to the dawn of medical science in Europe. Such a condition of things was felt to be inappropriate to the administration of such an important dependency of the British Empire, and on the death in Bombay of a Governor, Sir R. Grant, justly esteemed for his thoughtful and kindly rule, a fund was raised to commemorate him; and after careful consideration of the uses to which it could be fitly applied, it was resolved to devote it to the foundation of a medical school, which should in due time create a body of native medical practitioners, who, selected from the people, and consequently fully aware of their special needs and requirements, while thoroughly alive to their peculiar prejudices, and the difficulties appertaining to the practice of exotic medicine amongst them, should carry to the individual homes the inestimable benefits which scientific medical aid can bestow; a necessary prelude to the existence and extension of sanitary science; and which, indeed, has done much to render possible, if indeed it has not been the efficient cause of the vigorous municipal life which of late has characterized this western capital of India. Concurrent with the opening of the College in the year 1845, the small medical dispensary which previously existed was by the munificence of the first Parsee Baronet, the late Sir Jamsetjee Jeejeebhoy, developed into the Hospital which now forms the institution for affording the necessary clinical teaching required by the College, and which has since its first construction been enlarged and supplemented by the erection of new wards and attached hospitals, and accessory buildings; a principal factor of which, the Ophthalmic Hospital, was built by the liberality of the late Sir Cowasjee Jehangier Readymoney. During the earlier years of the College under the Principalship of the late Dr. Morehead, whose memory is still deeply reverenced in Bombay, the number of the students was necessarily small. These for the first 25 years gave an average strength of 30, while for the past 20 the average has been 146, and for the past 8 years 242. The success which has thus attended the more mature period of the College history, while a source of deep satisfaction to the staff, is also an indication of the extension of enlightenment amongst the people and of their increasing aptitude for the reception of the benefits of European knowledge. Prior to the year 1857 there was no University in Bombay, and the students who were educated at the College received also their qualification to practise from the College; but on the institution of the University they were sent up for examination and entered the profession through its portals. The earlier students of medicine who thus qualified here were called "Graduates of the Grant Medical College," and who, thus constituting the pioneers of the profession in Bombay, have done eminently good service in combatting the difficulties which beset the introduction of Western medicine. They numbered in all 63, and of these 54 are still practising here, while two entered the Indian Medical Service, 7 became assistant surgeons; and amongst these several have been attached to the College as teachers. These gentlemen have well fulfilled the aims which the founders of the College had in view, and to which I have alluded, carrying into the dark places of the city the light of Western knowledge, earning for the European system the confidence of the people, and preparing the way for the foundation of the Medical Faculty in the University, and assisting in the success which has attended that Faculty. In the year 1862 the first examination for the degree of Licentiate of Medicine (afterwards changed to that of Licentiate of Medicine and Surgery) was held at the University, and four students passed. Since then two-hundred and sixty-four students from this College have entered the profession of medicine through the portals of the University, making together with the G. G. M. C.'s a total of 327. The number during the past few years has been rapidly augmenting, the average for the past five years has been twenty-two per annum, and while a considerable proportion remain to practise their profession in the capital city, many have chosen other careers, 29 have entered the Indian Medical Service, 35 have become assistant surgeons under Government, 32 have accepted the service of native governments, 8 are in the employ of the railway companies, and 7 are attached to the College on its teaching staff. Amongst the matriculated students there are now four female students, who are being educated to take their places in the ranks of the qualified lady practitioners of medicine, from whom so much is expected in the near future towards the amelioration of the serious evils, under which those female classes labour, whom the cruel exigencies of caste prejudice have as yet precluded from participating in the benefits which scientific medicine affords. The impetus which has recently been given to this great and good object by the humane and earnest interest of those English ladies who hold the highest position in this country, and generously countenanced by Her Majesty the Queen-Empress, will doubtless insure a steady accession to the numbers of those ladies who thus devote themselves to the relief of the evils which have long been deplored, but for which there seemed but little hope of early amelioration: while a career is opened to the better educated daughters of the more enlightened classes of the community who desire to extend to females the advantages of higher education. There is also a class numbering 18 of female students who are undergoing the necessary instruction to fit them for receiving a certificate from the College as female medical practitioners; who possibly in a somewhat lowlier sphere of labour will [illegible] in the cities [illegible] the two several applications for the services of qualified female doctors [illegible] stations, to which I have been obliged to reply, that, as yet we cannot afford the wished-for aid. The absolute need of additional accommodation in the College in consequence of the rapid growth of the various classes has been dwelt upon in the successive reports of the several years, and has since the formation of the female classes made itself even more urgently felt, inasmuch as there is for them none of the proper accommodation which their peculiar position demands, no special rooms for study nor sufficient means of segregation. In March, 1885, last, I submitted for the approval of Government plans and estimates for building an additional wing to the College, which received the sanction of Government in Government Resolution, dated 12th May, 1885, but in consequence of the financial strain that then existed, it was considered necessary to postpone the carrying out of the scheme. This difficulty has since been removed, and by Government Resolution dated 15th February [illegible], the immediate construction of the wing is sanctioned, and the work is about to be commenced. After so many years of earnest expectation, I need hardly say how welcome this extension of the College will be to the staff, and to the body of the students, who alike have contended with the difficulties which over-pressure from contracted space has necessitated. The relief which will be experienced will be most happy in its results, and will, I am convinced, enable the College still more efficiently and satisfactorily to fulfil the object for which it was founded. There is yet another matter of congratulation to which, through the liberality of the Government, I am able to allude, that through the munificence and public spirit of one of the wealthy Hindu families of this city, a new Obstetric Hospital, especially adapted for clinical instruction, is to be immediately built. In April last, Mr. Harkisondas Narotumdas, on the part of his mother, Bai Pootlebai, and other members of his family and himself, made an offer of one lakh of rupees for the construction of a New Female Hospital to be called "The Nurrotumdas and Virjiwandas Mathowdas Clinical Hospital for Women and Children" provided Government would supply the site, which, after careful consideration, was selected in close proximity to the College, and which, while it thus affords special conveniences, will extend our frontage along one of the principal thoroughfares of the city, and materially aid the handsome appearance which the mass of our public buildings already presents. But welcome as it will thus be in addition to the architectural effect of our College, and its attached hospitals, it cannot fail to be, on other grounds, even more appreciated, as it widens the sphere for the practical teaching of one of the most important branches of medical science, and will afford more ample scope for the labours of the Obstetric physician and his clinical class, while as a boon to the afflicted poor of this great city, its value can[illegible] be over-estimated. Annually through the liberality of Government the convenience and efficiency of this institution has been steadily augmented, and every addition to the perfect equipment of the hospital materially adds to the benefit of the College, with whose interests it is so essentially connected. In the month of August last, I submitted to Government an appeal for the increase of the staff of tutors, and in Government Resolution No 1640, dated 5th September, 1885, the Governor in Council was pleased to afford a promise that with the commencement of the new financial year arrangements would be made to meet the increased expenditure thus incurred. Relying on this, three more tutors, viz., Messrs. Ismail Jan Mahomed, V. B. Karandikar, B.A., and C. D. Saraia, have been selected, who, as we immediately needed their services, have willingly consented to perform their duties until the 1st of April without remuneration. We have thus been able to increase the effective teaching staff to a total of six tutors, who materially aid the efforts of the professional staff. The scheme has worked well, and the several professors thus aided have reported very favourably on the results obtained. The efficient working of the College throughout the year has been sustained, the details of which I now proceed to give as briefly as possible. Changes in the staff consequent on the appointment of Surgeon-Major A. N. Hojel, Professor of Physiology, to act as Physician, European General Hospital, the following appointments were made by Government, viz., Surgeon-Major G. Waters, Professor of Pathology, was appointed to act as Professor of Physiology; Surgeon R. Manser, Professor of Materia Medica, to act as Professor of Pathology, and Curator of the Museum; and Surgeon R. J. Baker to act as Professor of Materia Medica. The College has unhappily to record the loss by death of one of its professors in the person of the late Mr. Sakharam Arjun, L. M., who held the chair of Botany, and performed the duties of his office with great efficiency. The vacancy which has thus occurred by his death has been filled up by the appointment of Dr. MacDonald, who assumed charge of his duties from the 18th of June last. Female Class.—There were 17 members of this class at the commencement of the session, two, however, having left, one in September last, and the other, on sick certificate, in November. Of the remaining 15, two, viz., Miss Annie Walke and Miss L. R. Cooke, are undergraduates of the Bombay University, and are respectively attending the 3rd and 2nd year classes. Their success in the terminal examinations of the College continues to be marked and satisfactory, the former holding the 3rd rank in the class consisting of 48 Matriculated students and gains a scholarship, value Rs. 14 per month; and the latter 7th in rank in a class consisting of 50 students. There have been three fresh admissions, of whom two are matriculated students. The total number therefore attending the class is now 18. Male Classes.—There were 277 students at the commencement of the session, of whom 52 were freshmen. 50 senior students went up for their final examination for the Licentiate of Medicine and Surgery Degree of the University, and 28 passed. 50 have from one cause or another left the College, thus leaving 277 on the roll at the commencement of the present session. In January 57 were admitted, of whom three have passed the P. E. Examination [illegible] University. This brings the total number of [illegible] graduates, and under-graduates to [illegible] Military Pupil Class.—This class consisted of 70 pupils, of whom 40 were fresh men. Of the total number, 15 passed their final examinations, one in the month of April last and the remaining 14 in September following, 3 resigned, 6 were removed from the list, 5 were dismissed, 2 absconded, and 1 died. There were no new admissions this year, and the present strength of the class is therefore 14. The total number of students in the College is thus 29[illegible]. University Examinations, L. M. & S. Degree.—The 50 senior students having completed the College curriculum of study required by the University sent in their names as candidates for the above Degree. Only 48, however, presented themselves for the examination, and of these 28 passed, 8 in the first and 20 in the second division. First and Second Examination in Medicine. Under the regulations approved by His Excellency the Governor in Council and published under Notification No. 304 of 1884-85 by the University, application from the junior students for the different examinations were sent in to the Registrar of the University as under, viz., 1st from 12 students for the 2nd Examination, they having passed their first examination last year in Chemistry, Materia Medica, and Botany; 2nd, from 107 students for both the 1st and 2nd Examinations; 3rd, 50 students for the 1st Examination only. Of the 12 students, 11 passed, one in the first-class and 10 in the second. Of the 107 who sent in their applications [illegible] old system, for both the 1st and 2nd [illegible], 99 presented themselves at the [illegible] and 47 passed, 5 in the first and [illegible] second class. Of the 50 students who [illegible] application for the First Examination, 48 presented themselves and 27 passed, 4 being in the first and 23 in the second class. Final Examination of the Military Pupils.—17 pupils who had completed their course of study at the College were examined for the grades of Sub-Assistant Apothecary, and 14 were found qualified. European Midwife Class.—Mrs. Robinson referred to in my last report continued to attend. One more, by name, Mrs. Burrows, joined since on the 26th February, 1885. Both of them having attended for instruction at the Obstetric Institution, J. J. Hospital, for nearly six months, were examined by the Professor of Midwifery and myself, and were found qualified to undertake the duties of nurse and midwife. The usual certificates were furnished to Mrs. Robinson and Mrs. Burrows through the Surgeon-General with the Government of Bombay. Examination of Assistant Surgeons for the higher grade.—There were five candidates for this examination, and all were found qualified for promotion, as follows:—Dr. M. G. Deshmookh from 3rd to 2nd grade; Mr. Abdul Ghani Hakim, from 3rd to 2nd grade; Mr. Manilal Gangadas Desai from 3rd to 2nd grade; Mr. R. R. Davina, from 3rd to 2nd grade; Mr. Tribhoovandass Mothichand Shah, from 2nd to 1st grade; Assistant Apothecary Mr. C. M. Rodrigues, who had last year joined this College was examined in the month of September last, and was reported to the Surgeon-General with the Government of Bombay as being qualified for the grade of assistant surgeon. Cursetji Framji Khory Prize in Hygiene.—It gives me pleasure to report that on the 14th of May last, a meeting of the subscribers to the Cursetji Framji Khory Testimonial Fund, was held, at which amongst other resolutions the following was passed, viz., "That Government Promissory Loan of the nominal value of Rs. 1,500 bearing 4 per cent. interest per annum be handed over to the Principal, Grant Medical College, with a request that the interest accruing therefrom be devoted to an annual prize to be called the "Cursetji Framji Khory Prize," to be awarded to the students of Grant Medical College who show the greatest proficiency in hygiene and microscopical investigation of disease. The prize to be given in the shape of a microscope or instrument or books. The principal sum to remain intact. Government in their Resolution, Educational Department, dated 13th July 1885, having accepted this liberal offer, the prize will be awarded on an early occasion. Also, that in the month of February 1886, Dosibai, widow of the late Mr. Cursetji Framji Khory, one of the graduates of this College, offered under certain conditions, 4 per cent. Government Promissory Notes of the nominal value of Rs. 5,000 for the purpose of founding a scholarship in Gynocology of rupees 15 per mensem, in the name of her late husband in connection with the Grant Medical College. Government have accepted with thanks this liberal offer. The sums funded in Government securities for the various prizes now amounts to a total of Rs. 1,15,200, the interest of which sum is annually expended in awarding the different scholarships and prizes to successful students.

THE CAPTURE OF A DACOIT IN KATTIWAR.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—I have noticed that, in the accounts of the capture of the dacoit Mowah Sadhuwani in your columns, Captain M. B. Salmon's name is but casually mentioned, and as that officer has been mainly instrumental in effecting the capture of this troublesome dacoit, I am sure his many friends in the Presidency would be sorry to see any omission of a just mention of his name in connection with so important a service. Captain Salmon has been on the track of Mowah since November last, driving him from one after another of his haunts and following him up with unwearied energy and perseverance, thus compelling him at last to surrender.—I am, &c.,

SINDEE.

TELEGRAPHIC WEATHER REPORT.

SIMLA, March 27.—The barometer is still falling slowly in the central Indian plateau and western India; it has risen elsewhere, the rise being con[illegible]siderable [illegible] The temperature has fallen very quickly [illegible] due probably to rather heavy rain. There is a small cyclonic storm in south-east Punjab; another in the northern half of Gwalior, and a third in the eastern districts of the Central Provinces. The winds are irregular in Northern India. The sky is thickly clouded, and the winds unchanged in the peninsula, being south to south-west in the western coast of the bay, and westerly on the Malabar Coast. The weather is fine in Central and Southern India. The sky is clear except a slight cloud in Madras. The temperature has fallen quickly in eastern Punjab, north Bengal, the adjacent parts of the N.-W. P. and Assam. It has risen quickly in most other places. Rain to-day at Silchar 1½ inch, Sibsagar, Chakrata, 1 inch. There was a light shower at Chittagong and Lahore, and severe hailstorm yesterday at Murree.

TELEGRAMS.

[REUTER'S TELEGRAMS.]

MR. GLADSTONE'S HEALTH.

LONDON, MARCH 27.

Mr. Gladstone has fully recovered from the cold he was suffering from, and attended the House of Commons yesterday evening and took part in the debates, which were not, however, of an important character.

THE HOME RULE QUESTION.

Replying to a question in the House of Commons last night, the Premier said that the purport of the statement, which the Chancellor of the Exchequer announced would be made to Parliament on the 8th of April next, will be regarding the introduction of a Bill in the House of Commons for the future government of Ireland.

THE DUKE OF CONNAUGHT.

It has been officially announced that H. R. H. the Duke of Connaught has been appointed to the Command of the Rawal Pindi Division of the Bengal Army.

The date of His Royal Highness's departure for India has not yet been fixed.

MILITARY APPOINTMENTS.

LONDON, MARCH 28.

General Sir R. J. Dacres, G.C.B., Constable of the Tower of London, and General the Right Hon'ble J. Michel, G.C.B., Colonel of the Royal Irish Rifles, have been appointed Field Marshals.

NEW CABINET MINISTERS.

It is officially announced that the Right Hon'ble Jas. Stansfield (member for Halifax) has been appointed President of the Local Government Board in place of the Right Hon'ble J. Chamberlain, and Lord Dalhousie Secretary for Scotland, in place of the Right Hon'ble G. O. Trevelyan, resigned.

DESPERATE RIOTS IN BELGIUM.

BRUSSELS, MARCH 27.

The strikes and rioting among the miners at the Belgian Collieries are assuming serious proportions, and have now extended to the district of Charleroi. A number of chateaux and factories have been pillaged and afterwards burnt by the rioters. Serious conflicts of a sanguinary nature continue to take place between them and the troops.

THE WARLIKE ATTITUDE OF GREECE.

ATHENS, MARCH 26.

Unremitting activity continues in the arsenals and dockyards here.

Two classes of the Greek Army Reserves have been called out for service immediately.

THE ROUMELIAN QUESTION.

ROME, MARCH 26.

The Russian Ambassador here has informed Count Robilant, the Italian Minister for Foreign Affairs, that the Russian Government declines to accept the proposal made by Italy that Prince Alexander of Bulgaria should be appointed Governor-General of Roumelia for an indefinite period.

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ENGAGEMENT WITH DACOITS IN BURMA.

(FROM [illegible] OWN CORRESPONDENT.)

RANGOON, MARCH 27.

Referring to the engagement mentioned in my telegram of yesterday, the Officer Commanding Yemethen attacked on the 21st the Lauvoon's men in a strong position, two miles from Kinyna, and drove them from it; they afterwards burnt Kinyna, where strong defences were being constructed. The casualties are as already telegraphed.

BURMAN AFFAIRS.

A column from Toungdwinyee, under Lieutenant Fendall, and from Mingyan under Colonel LeMesurier were at Yemethen on the 22nd, but the latter left on the 23rd for Hlindet, 30 miles north, for the purpose of quieting the intervening country.

Colonel Sladen arrived here from Mandalay on retirement from the Upper Burma Commission.

Three emissaries sent by the Prince Nyoungoke on a political errand were captured by the police here.

The telegraph line to Yementhen is to be at once commenced.

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[REUTER'S TELEGRAMS.]

STEAMER MOVEMENTS.

LIVERPOOL, MARCH 26.

The Anchor Line steamer Asia arrived here from Bombay this morning.

The Anchor Line steamer Nubia left here for Bombay this morning.

SUEZ, MARCH 26.

The B. I. S. N. Co.'s steamer India, homeward bound from Calcutta, Madras, and Colombo, left here this afternoon.

COLOMBO, MARCH 28.

Mail steamer Bengal from Australia, and Peshawur from China, arrived.

Mail steamer Ballarat from Calcutta arrived.

LIVERPOOL WEEKLY COTTON REPORT.

LONDON, MARCH 26.

Total week's sales of Cotton............	66,000 bales.
,, ,, ,, Surats............	3,000 ,,
,, ,, Imports of Cotton	106,000 ,,
,, ,, ,, Surats	Nil.
,, Stock of Cotton...	709,000 ,,
,, ,, Surats................	29,000 ,,
,, Stock of Cotton in London... ..	17,000 ,,

COMMERCIAL AND FINANCIAL NEWS.

LONDON, MARCH 26.

The Liverpool Cotton market closed steady. Surats quiet.

The London Cotton market has been quiet.

Good Fair Dhollera	....	4

The Manchester market has been quiet.

4 per cent.	Rupee Paper........................	73½
4½ ,,	....	75 15-16
3 ,,	Consols for account	100⅜
3½ ,,	Sterling Loan	101¼
4½ ,,	French Rentes	109
Bar Silver	....	46½

Arrivals.—Salerno and Cairo.

TELEGRAPHIC LINE REPORT.

(MARCH 24.)

STATE OF INTERNATIONAL COMMUNICATION.

GREAT BRITAIN.—*Via* Teheran, perfect. *Via* Turkey perfect. *Via* Suez, perfect.

CONTINENT OF EUROPE.—*Via* Teheran perfect. *Via* Turkey perfect. *Via* Suez, perfect.

AMERICA.—*Via* Brest, perfect. *Via* Valencia, perfect. *Via* Direct Cable, perfect.

AUSTRALIA.—*Via* Penang, perfect. *Via* Amoor, perfect.

CHINA.—*Via* Penang, perfect. *Via* Amoor, perfect.

LADY REAY visited the Jamsetjee Jeejeebhoy Hospital on Saturday, and was shown round by Dr. Waters, who explained the plan of the wards and the system by which the hospital work is carried on. Her Ladyship was much pleased with all she saw, and was especially struck at the cleanliness which prevailed everywhere. Lady Reay subsequently visited the Grant Medical College and attended a lecture given by Dr. Hatch, the Anatomical lecturer. Her Excellency listened with great interest to Dr. Hatch, who lectured for an hour on the larynx, and heard with much pleasure several of the female students, of whom there were [illegible], answer [illegible] questions on the muscles of the tongue. Her Ladyship was greeted with cheers by the students both as she entered the lecture-room and left at the close of the lecture.

IT is understood that Mr. Mulock will act for Mr. Shepherd while the Commissioner for the Northern Division is on furlough.

DR. MACKONOCHIE, Presidency Surgeon, goes on leave to Europe for a few days. Dr. Boyd, of Dhulia, will act for him.

WE understand that the idea of building a new railway station at Byculla by the Great Indian Peninsula Railway Company has been abandoned.

THE height of water in the Vehar and Tulsi lakes for the week ending 26th instant, was 50·50 and 33·80, respectively, as compared with 52·10 and 37·30 in the corresponding period last year.

THE names of Colonel Wilson and Dr. Cruickshank were accidentally omitted from the list of those present at the distribution of prizes by Lord Reay at the Grant College.

DR. GREANY, Civil Surgeon of Satara, is coming to Bombay as Presidency Surgeon, 3rd District.

A REPORT of the administration of Hyderabad is now in the press. It will be the first of a series of annual reports.

THE Viceroy leaves Calcutta to-morrow arriving at Durbhunga the same day. After one day at Durbhunga His Excellency reaches Benares on the 1st, leaving again for Allahabad on the 7th. The 8th will be spent at Allahabad, and one day at Umballa and at Pinjore on the road up to Simla. His Excellency is the last of the Council to leave Calcutta, the other members having all by this time taken wing.

THE Viceregal party for Durbhunga consists of [illegible] H. M. Durand, Lord William Beresford, Mr. Mackenzie Wallace, Dr. Finlay, Captain Gordon, and Lieutenant Balfour.

SIR AUCKLAND COLVIN left Calcutta on his way up-country on Wednesday evening.

SIR RICHARD GARTH left Calcutta in the Capella, last Wednesday. Sir Comer Petheram taking his seat in the High Court the same day.

THE HON. A. P. MACDONNELL has resigned his seat as a member of the Bengal Legislative Council.

LIEUTENANT-COLONEL MACKESY is appointed to succeed Colonel Walton as Superintendent of the Army Clothing Agency.

THE Chief Engineer of the Austrian corvette Frundsberg, which visited Bombay a few weeks ago, has died at the hospital at Calcutta.

THE Dowager Marchioness of Ely, who has been on a short tour in Northern India, has gone home in the Ballarat.

THE Financial Statement sets down the cost of the concentration of troops at Rawalpindi last April at £50,000; and that of the Delhi Camp of Exercise at £100,000; Upper Burma in the first year of its occupation is to cost £84,500; the Revenue being estimated at £665,000, and the Expenditure at £749,500.

THE official report on the prospects of the wheat crop in the Punjab for the month of March 1886 is as follows:—"Wheat prospects decidedly improved. Late sowings were made after rain in December and January, and the estimated area now is 6,700,000 of acres. Rain this month has also been most beneficial."

THE use of petroleum as fuel for engines in India is at last an accomplished fact. Mr. E. W. M. Hughes, Locomotive Superintendent of the Indus Valley Railway (now part of the North-Western Railway) has for a considerable time been making experiments with the oil raised in Biluchistan by Mr. R. A. Townsend, the petroleum expert; and the Lahore paper hears from Sukkur that on the 13th current one of the boilers in the workshops there was most successfully fired with liquid hydrocarbon, and has been working since with that fuel. The oil is found in considerable quantity, now, at a place called Kattan, in the Murree hills, about forty-five miles east of Sibi.

THE total length of Government embankments in Bengal is 1,208 miles, of which one-half is in the Midnapore district, and by far the greater proportion of the whole is in the Bardwan division. Of the Tuccavi embankments maintained by Government the greater proportion are in the Patna and Bardwan division, almost all in the latter division being in the Midnapore district. The expenditure on Government embankments was Rs. 2,24,917, and on Tuccavi embankments Rs. 91,382, and, including charges for establishment, tools, plant, &c., it appears that Rs. 200 per mile is an approximation of the average cost for the maintenance of the embankments.

THE *Madras Mail* learns from Madura that the man Gopalasawmy, (the 20th prosecution witness) who was mentioned by Mr. Hartnett, the special Inspector of Police in charge of the case, as being the person who offered him a bribe of Rs. 1,000 to get the Zemindar out of the difficulty, has come forward, and stated that the money was given him by the Zemindar of Bodinayakanoor to bribe the Inspector. Singalu Rowthen, who accompanied Gopalasawmy to the Inspector's house, has also spoken to the same effect. Both these men have made statements on oath before Mr. E. Turner, C.S., the District Magistrate of Madura, in which they assert that the Zemindar sent them the money to give as a bribe. They also set forth how certain Kullers (a caste of people in the Madura District notorious for robbery) were to be brought forward to screen the Zemindar. These Kullers, it is alleged, were to confess having dacoited Mr. Garstin, and the Zemindar, who was to have been charged with them, would thus be enabled to get off. The defence have cited no less than forty witnesses, including the Hon. H. E. Sullivan, C.S., the Hon. C. G. Master, C.S., and Mr. C.S. Crole, C.S.

THE appointment of Mr. James Grose, M.A., Collector of Nellore, and Father of the Madras "Wallahs," to act as Third Member of the Madras Board of Revenue, is, a local paper remarks, a suitable recognition by the Government of services of conspicuous merit, which he rendered in the Board's Secretariat from 1867 to 1877. "The return of Mr. Thomas, the Senior Member of the Board, from the ill-advised mission entrusted to him in Madura, will, it is expected, be the signal for the departure of Mr. Garstin on furlough, so Mr. Grose's connection with the Board is likely to be of a protracted nature. There is no more reliable man in the local service; and now that he has added several years' experience as a Collector to his experience as Secretary of the Board, his presence at Chepauk should be invaluable to the Government."

MR. E. E. HERON, an Executive Engineer of the Bengal Public Works Department, has been placed in special charge of the construction of the new bridge over the Vaigai river, in the Madura district in Madras. The bed of the river, where the bridge is to be made, is 968 feet in width, and the bridge is to consist of 15 segmental arches of 60 feet span on piers with an abutment 12 feet high. The width of the roadway over the bridge is to be 21 feet, with paved footpaths on either side. The work is estimated to cost Rs. 3,50,000.

ALTHOUGH the quantity of opium to be sold in 1887 is not distinctly announced in the Financial Statement, yet it is clear (remarks the *Englishman*) from what is said that it is the intention of Government to sell 5,000 chests monthly from January to March 1887. It is said that provision has been made for the sale of 55,500 chests of opium in the year 1886-87; and it is already known that in the nine months from April to December 1886 40,500 chests will be sold at the rate of 4,500 chests. Consequently, to bring up the sales to 55,500 chests in 1886-87, it will be necessary to sell 15,000 chests in the three months from January to March 1887 at the rate of 5,000 chests a month. But it may be inferred that 60,000 chests must be sold in 1887, if not more, in order to meet the requirements of the revenue. Considering how the sale of local opium has increased in China, and how the sales in India will at first be effected by the levy of a high lekin duty at the Treaty Ports under the new Convention, it cannot be expected that the Government will succeed in realising the assumed price of Rs. 1,200 at the sales of the ensuing year. To obtain the increased revenue from opium, as estimated for 1887, the Government, therefore, will probably be obliged to sell more than 60,000 chests during the year.

A PARAGRAPH in a German (Munich) newspaper states that the German officers who attended the recent manœuvres and the Camp at Delhi speak with admiration of what they saw. They declare that the Indian Cavalry may be considered the finest in the world, and that the condition and quality of the British troops in India was a great surprise for all the foreign officers, who were not prepared to meet with such a perfect organisation.

A TOUNGHOO letter to the *Rangoon Gazette* says that a band of rebel Karens, 250 strong, recently attacked a Karen village in the Tounghoo hills whilst the Karens were at worship in the chapel. The latter all escaped. The rebels killed the pigs and poultry, destroyed all the books they could find. The pastor of an adjoining village, on hearing of the rebel attack, mustered his neighbours, getting together eighty men. They had thirty guns amongst them, supplied by Colonel Hughes. The party immediately set out in pursuit of the rebels, overtaking them on Monday evening while they were eating. The first token the marauding Karens had of the presence of their pursuers was in the shape of shots fired into them, which killed two of their number. Although surprised, the rebel Karens kept up the fight, and though the attacking party was outnumbered it succeeded in routing the rebels. It being then dark, the victorious Karens remained in the village till daylight, when, in searching about, they found eight bodies including that of a Shan leader. Our Karens followed up their success by hemming in the rebels as far as their number permitted, within a space of five miles in almost inaccessible jungle. The fight was kept up for three days, and more of the rebels were killed. Colonel Hughes awarded the Karens Rs. 5,000 for securing the Mayanchoung Phoongyee. The pluck and good conduct of this untrained Karen band is universaly acknowledged, and affords a pleasing contrast to the conduct of many Burman policemen.

RETRENCHMENT being now the order of the day, the cry for the abolition of the superfluous Revenue Boards is being revived. "How does Bombay manage without a Board of Revenue?" asks a Calcutta paper. "And if the Bombay Administrative system works satisfactorily without such an adjunct—as we all know it does—why should not Madras and Bengal?"

MILITARY NEWS.

CAPTAIN S. H. HARRISON, 2nd Battalion Liverpool Regiment, is proceeding home on urgent private affairs, and will leave Bombay by next mail steamer.

MAJOR C. F. THOMAS, Bengal Staff Corps, Military Accounts Department, has proceeded on furlough, and sailed from Calcutta on the 24th inst. and Captain H. F Cadell has been nominated to carry on the duties of Commissariat Examiner, Bengal, until the arrival of Major J. Miley, on return from furlough.

COLONEL [illegible] Captain J. C. [illegible] has been appointed to officiate for him.

COLONEL R. EARDLEY-WILMOT, Assistant Adjutant-General of Division, has been posted to Meerut, and Captain G. H. B. Coats has been appointed Brigade Major and posted to Agra, the duties of which he will arrange for while he remains in the Adjutant-General's office to complete the revision of the Bengal Army Regulations in which he is now engaged.

LIEUTENANT F. EGERTON GREEN, Royal Artillery, has been transferred to the D Battery, 4th Brigade, at Agra.

THE following promotions have been made in the Madras Commissariat Department, *vice* Captain R.C. Sherard, deceased:—Captain L. J. Torries to be Assistant Commissary General, 4th Class; Lieutenant W. C. K Macintosh, to be Sub-Assistant Commissary General, 1st Class; and Lieutenant S. F. Smith, to be Sub Assistant Commissary General, 2nd Class, on probation, to complete the Establishment.

LIEUTENANTS L. P. CARDEN, N Battery, 3rd Brigade, and W. T. Duhan, P Battery, 2nd Brigade, Royal Artillery, have been allowed to exchange batteries.

LIEUTENANT C. W. M. LANE, D Battery, 4th Brigade, Royal Artillery, has been placed on temporary half-pay.

THE Government of India have sanctioned the opening of the hot weather stations of Gharial Top and Kalabagh.

IT is expected that Lieutenant-Colonel C. O. Stockwell, 2nd Battalion the Lincolnshire Regiment, will get command of the 1st Battalion on the 3rd May.

IT is rumoured that Major Hodnett, 2nd Battalion Dorsetshire Regiment, will be retired in April if not promoted into the 1st Battalion.

THE VOLUNTEER INSPECTION.

THE drill season of the Bombay Volunteers was brought to a close on Saturday with the annual inspection of the corps by Brigadier-General Heathcote, Commanding the Bombay District. Saturday's parade was a good *finale* to the drill season of 1885-86, a season which has been remarkable in its very well attended parades. The natural consequence of this, of course, is the efficient state of the men, who have all along conducted themselves on the parade ground very creditably, but on Saturday they surpassed themselves and called forth the unequivocal praise of the Brigadier-General. As remarked by General Heathcote, it appears surprising that men who are so much engaged in business, and who can so seldom find time to attend to their drills, are yet so well able to give satisfaction during a more than usually severe inspection. After the battalion had performed a number of movements, two companies were marched out together and put through various manœuvres by their respective captains, and the men displayed a good knowledge of drill and conducted themselves to the satisfaction of the Inspecting officer. The general efficiency attained by the corps, a fact which was attested to by General Heathcote, is alike gratifying to the members—officers and men—individually, and a just reward to the painstaking Commandant who has done so much for it. Captain Little was also congratulated by the Inspecting Officer on the smart appearance and well-drilled state of his little troop of Mounted Infantry. The troopers went through their movements very well, and showed that their camping out at Parli was not thrown away on them.

The corps fell in in front of the Gymkhana at 4-30, and then marched on to the parade-ground, where they waited in review order for the Brigadier-General. Shortly after having formed up, General Heathcote, accompanied by Captain Mein, officiating Deputy Assistant Adjutant-General, Captain Bayly, Assistant Quarter-Master General, and Captain Cooper, cantered on to the ground, and was received with the usual general salute, after which he rode up and down the line inspecting the men. The regiment then closed order and marched past in column of single companies, and subsequently in quarter column. After deploying to the left and forming line the manual and firing exercises were gone through under the senior and junior majors. The battalion then retired in fours from right of companies and advanced in *echelon* from the right, forming line on the rear company. Two volleys were fired by half battalions, and then by the whole battalion, and three rounds of independent firing followed. The regiment then retired in column of double companies in rear of the centre, deploying outwards and changing front to the right on the left company, it formed square and prepared for cavalry, the flank and front faces firing a volley. After this movement the column was reformed and retired, and deployed to the left. The regiment then formed in review order, and after giving a general salute advanced in the same order, the line having been splendidly kept. General Heathcote then addressed Colonel Bayley, remarking that he was very much pleased at all he had seen, and that he had no idea that the Volunteers could attain such efficiency in drill. He said the corps formed a most powerful defensive force, and if need be, he had no doubt it would be of valuable assistance to the military. He concluded by again expressing the great pleasure he had had in witnessing the manner in which the various movements were carried out.

Before leaving the parade-ground, Colonel Bayley informed the men of the satisfaction they had given the Brigadier-General, and what he had said, and told them that the turn-out that evening was the largest they ever had. They mustered 619, and including the 33 Mounted Infantry, 652, as against 419 at the inspection in 1884, and 505 at that in 1885. Last year there had been sixty absentees without leave, but this year there were only four. He congratulated them, and expressed the hearty pleasure he felt in commanding such a large turn-out.

The regiment was then marched to Rampart Row in front of the Bombay Club and dismissed, after the band had played the National Anthem. The following officers were present at parade:—Colonel the Hon. L. H. Bayley. Majors Fraser Hore and M. R. Wyer. Captains H. Hodgkinson, the Adjutant, Baird, Brown, Forbes, Roughton, and Freeborn; Lieutenants Jeffries, English, Stead, Savage, Place, Nicholson, Brewin, Lund, and Bennett, Captain F. S. Little and Lieutenants B. Nicholson and King, of the Mounted Infantry.

The following is the field state:—

—	Field Officers.	Captains.	Lieutenants.	Sergeants.	Buglers.	Rank and File.		Total.
A Co.	0	1	2	4	1	38	=	46
B ,, ...	0	1	2	4	1	36	=	44
C ,, ...	0	1	2	5	0	43	=	51
D ,, ...	0	0	1	5	0	76	=	82
E ,, ...	0	1	2	4	0	91	=	98
F ,, ...	0	1	0	6	0	31	=	38
J Cadets...	0	0	0	5	2	57	=	64
K ,, ...	0	0	0	4	0	40	=	44
M ,, ...	0	0	0	5	0	56	=	62
N ,, ...	0	0	0	5	0	44	=	49
Staff and Band	3	1	0	2	0	26	=	32
Army Staff	0	1	2	0	0	5	=	8
Mounted Troop	0	1	2	2	1	27	=	33
Total	3	8	11	55	5	572	=	652

THE POLITICAL CONGRESS IN BOMBAY.

THE following is a copy of a letter which has been addressed to the *Times* by Mr. K. T. Telang:—

TO THE EDITOR OF THE "THE TIMES."

Sir,—The letter of your Bombay correspondent, dated 31st December last, regarding the Indian National Congress, together with your editorial article based upon it, has been read here with much interest. The members of the Congress have not much reason to complain of the account of their work given by your correspondent, and they must feel grateful to you for the amount of sympathy manifested in your remarks upon it. At the same time it seems probable that some of the conclusions arrived at in your article would have been modified, if some further details of the proceedings of the Congress had been brought to your notice. As one of the secretaries of the Congress, therefore, and with the approval of the president, I beg to send you some particulars regarding two important points made in your article.

The first point is in reference to your remark that the Mahomedans of India were conspicuous by their absence at the Congress. Although it must be admitted that the Mahomedan community was not adequately represented at our meeting, your remark is not altogether an accurate one. Two leading Mahomedan gentlemen did attend the Congress, *viz.*, Mr. R. M. Sayani and Mr. A. M. Dharamsi. Both of these gentlemen are graduates of the University and attorneys of standing at the High Court of Bombay. Mr. Sayani held the office of Sheriff of Bombay last year; was a member of the Khoja Law Commission appointed by Government some years ago; and has for many years past been a member of the Municipal Corporation and Town Council of Bombay. Mr. Dharamsi, also, is a member of the Municipal Corporation of Bombay. Further, the Hon. Mr. Badroodin Tyabji, a member of the Legislative Council at Bombay, and Mr. Camroodin Tyabji would have attended the Congress, had they not been absent from Bombay at the time the Congress was sitting. Mr. Badroodin is chairman of the managing committee and Mr. Camroodin one of the vice-presidents of the Bombay Presidency Association, which, in concert with the Poona Sarvajanik Sabha, convened the Congress. As regards the other provinces, causes similar to the above indicated must doubtless have operated with greater force. And it must be remembered that this Congress was the first of its kind, and naturally, therefore, there were some shortcomings. But we feel confident that next year, when the assemblage will be at Calcutta, the Mahomedan community will be represented as it befits its numbers and importance. The second point relates to the omission of social reform from the proceedings of the Congress. As regards this, it is to be observed that the main object of the Congress was a political one. But when the programme of business was informally discussed by the members, they decided that after the subjects for which they [illegible] social reform should be considered [illegible] was no time to do this, because several of our members were obliged to leave for their respective homes on the third day of our meeting. But on that day, a very earnest social reformer, Divan Bahadur Raghunath Rao, of Madras, gave an eloquent address on social questions, and he was followed by another eminent reformer, the Hon. M. G. Ranade, of this Presidency. You will probably consider that the importance of social reform is even more powerfully recognised when it is eagerly discussed by persons avowedly assembled for another purpose than when it is taken up in ordinary course as part of a formal programme. I hope you will give insertion to this letter in your journal.—I am, &c.,

K. T. TELANG.

High Court, Bombay, 9th March.

FINANCIAL STATEMENT, 1886-87.

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THE following is Sir Auckland Colvin's Financial Statement for 1886-87:—

1. The present situation and the immediate prospects of Indian finance have so recently formed the subject of explanation in the Legislative Council that much which would otherwise have needed explanation in this Financial Statement has been in great measure anticipated. The broad facts of the case, so far as the action of the Government is concerned, are that, on the one hand, we have brought on to our estimates from the commencement of 1886-87 provision designed to meet an increase to our expenditure which ultimately will be not less than £2,000,000 in connection with military charges, and the interest on the capital expended on strategic railways and frontier works, and that, on the other, we have added about £800,000 to our resources by converting the License Tax into a tax upon non-agricultural incomes. Were this the only new aspect of our position, the prospect would be sufficiently clear. But unhappily outside these changes the position, as was explained in January, is very much complicated by the absolute uncertainty which hangs over the silver market. The fact that India, whose currency and revenue are in silver, has incurred heavy obligations in gold, has introduced into our financial situation since the fall of silver commenced an element which experience shows to be one of the most serious dangers with which Indian administration has been hitherto menaced. This difficulty of silver is not new, but it has lately reached a point beyond all previous experience; and it is more felt in proportion as we pursue a more active policy in regard to public works, such as military and other considerations have lately led us to adopt. Our requirements of all kinds are increasing, whether for material for our railways, or for sterling loans to enable us to construct them; but, owing to the fall in the value of silver as compared with gold, our power of meeting our engagements, without the adoption of measures calculated to derange and cripple our administration, is constantly diminishing. Owing, further, to the oscillation in the silver market, there is now little practical control over surplus, equilibrium, or deficit, in the Indian Budget.

2. The effect of this uncertainty is in many ways prejudicial. Apart altogether from the difficulties which it forces upon us, it throws doubt and discredit on our financial position and on the sufficiency of our resources, and must tend, therefore, to depreciate our credit in the money market. The estimates are framed for the ensuing year at 1s. 6d.; and on the supposition that the rupee will remain at 1s. 6d., we of the Financial Department believe that our estimates will be justified by experience. But neither we, nor any one else, can feel any assurance of any kind whatever that the rupee will remain at 1s. 6d. That depends on a variety of considerations which lie altogether outside the hands of the Government of India. It is probable, for example, that the success or failure of the present Budget, so far as concerns its exhibit of surplus or of deficit, will be determined not in the working of the departments of the Government of India, but by the decision taken at Washington in regard to the coinage of silver in America. The mere fact of surplus or deficit on an Indian Budget, in the conditions in which it has now-a-days to be calculated, is very little index to the prudence or foresight with which that Budget has been prepared. If during the course of the year silver suddenly falls (as of late it has fallen), the best calculations are at once defeated. Nor is this all. Provision, not for one year, but for a longer term—in other words, taking stock or framing a forecast of our financial position—is impracticable, because at any time we may find resources which we had every reason to believe sufficient swallowed up to meet the increased exigencies of exchange. So long as there seemed any possibility that silver would recover, it was possible to maintain some feeling of hopefulness. Circumstances favoured us shortly after the first few years of the silver difficulty. The capital expended on railway construction began to bear fruit. India entered as a formidable competitor into the European markets. Prices of commodities in general in Europe, and with the prices of other commodities the price of silver, showed temporary symptoms of recovery in 1880 and 1882. But with the return of the progressive fall in general prices in 1883, silver fell too, sharing with other commodities the depressing effect of the growing appreciation of gold. There are no indications at present of the recovery of prices of commodities in general in their ratio to gold, and we cannot, therefore, anticipate any such stimulus to the rate of exchange as would result from a general rise of prices in the countries which take our exports. On the other hand, some of the causes which maintain silver at its present price may be removed; should any of these causes cease to act, the downward progress of silver prices will probably be, for a time at least, more considerable than hitherto. Hence there is too much ground for believing that the more hopeful views which may have been entertained from the seeming recoveries of 1880 and 1882, and which still linger in many minds, have now no reasonable basis; and that at a time when silver remains far below any previous experience, and when we are compelled to make considerable unproductive additions to our expenditure. It is therefore impossible for those who are responsible for the administration of India to take a sanguine view of the effects of the fall in silver upon the country, or to establish a distinction between the material interests of the country and its fiscal interests. Opinions differ widely as to the effect on the general prosperity of the country of the fall in the gold value of the rupee; the returns of the Income Tax, when received, will very possibly throw some light on the question of the material progress of India during recent years. So far as the wealth of the country depends on improvement in its railway communication, on the extension of our power of bringing our produce to the sea-board, and on the strengthening of our credit, the fall in silver, by intensifying the difficulties of the Government in respect of exchange and of loans, and thereby crippling our available resources, is unquestionably detrimental. So far as it introduces a growing element of uncertainty into transactions, whether of the Government or of commerce, it is also injurious.

3. The wide divergence of the value of the rupee from 2s. has rendered it impossible to maintain any longer in our accounts the fiction that one rupee is equal to two shillings, and the accounts and estimates attached to the present statement are framed on the supposition that the rupee is worth simply what it will fetch, which is the actual rate of exchange obtained by the Secretary of State for bills and transfers sold during the year.

4. Before going further it is necessary to explain at some little length the important change which has been made in the method of combining in the accounts the sterling and rupee transactions of the Government of India. It will be convenient to give a brief summary of the methods which have been hitherto adopted at different times for this purpose. Up to 1855 the accounts connected with British India submitted to Parliament were stated in rupees so far as related to transactions in India, and in sterling so far as related to transactions in England, a general abstract being given in which rupees were converted into sterling at the rate of 2 shillings per sicca rupee (equal to 1s. 10½d. per Company's rupee); the final surplus or deficit was stated in sterling money. In the accounts for 1854-55, and subsequent years, rupees were converted into sterling at 1s. 10½d. per Company's rupee, and this course was followed till 1859. In that year the Secretary of State for India directed that the rate should be 2 shillings per rupee, mainly on the ground that the rate fixed for the adjustment of transactions between the British and Indian Governments for 1859-60 was 2 shillings, while the commercial rate was still higher. The rate of 2 shillings per rupee was not inappropriate at the time it was first adopted, and has in practice been maintained up to the present year, the entries regarding rupee and sterling transactions having been combined as if Rs. 10 were equal to one pound sterling. This method of combining rupee and sterling transactions, though it is not without some advantages, has been for many years inaccurate and misleading.

5. For instance, if Rs. 10,000 were spent in India under a particular head, and £500 sterling were spent in England, the total sum shown in the accounts as expended was £1,500. It would be impossible for any one who had not access to the original documents to say what this sum of £1,500 really represented. It was not 1,500 pounds sterling, and it was not 15,000 rupees, the entry [illegible] involved an error which increased in magnitude in proportion to the amount by which the value of the rupee fell below two shillings. The adjustment of all such errors an entry of loss by exchange was made in the expenditure account of each year. Thus, in the case [illegible] taking the rupee at 1s. 6d., was expenditure [illegible] Rs. 6,666, or Rs. 16,666; as the amount [illegible] expended was only Rs. 15,000, the difference would be adjusted by a separate entry of Rs. 1,666 under Exchange. Using the ordinary Indian notation under which Rs. 10=£1, the entries in the accounts became £1,500 under the particular general head of Expenditure, and £167 under the adjusting head of Exchange. Whatever the advantages of this system of accounting may have been, it must be admitted that so long as it was followed, the separate entries of expenditure in the accounts were frequently incorrect in themselves, and therefore misleading, although the total expenditure was rendered with approximate accuracy by means of the adjusting entry under Exchange. Moreover, the adjusting entry was not necessarily a complete adjustment. For instance, if the Government of India did not remit to England in any year a sufficient amount of money to meet the home expenditure of the year, the adjustment was too small by the exchange on the sum short remitted. On the other hand, the adjusting entry frequently included items of loss by exchange which were not a proper charge against revenue.

6. The evils of such a system of accounting are obvious. The entries under some of the service heads of expenditure are unduly reduced, and the general entry under exchange is sometimes too large and sometimes too small. The Government of India has long been of opinion that a change was necessary, and proposed in 1872, as well as on various subsequent dates, to introduce a different system [illegible] length been [illegible] Secretary of State for India. The estimates of the coming year are presented according to the new system, the essential feature of which is that the pound sterling is converted into rupees at the actual average rate of exchange for the year, and that the only loss or gain by exchange, other than the exchange added to the figures of gold transactions in order to reduce them to rupees, shown in the revenue and expenditure account is the real loss or gain which is due to a transaction being carried out, under contract or as a concession, at a fixed rate of exchange which differs from the actual rate of the year. A short illustration will explain the exact nature of the gain or loss due to a transaction being carried out at a rate of exchange other than the actual rate of the time. If, for instance, in 1886-87 the Government of India should allow an officer to remit £100 out of his pay to England at the rate of 1s. 6¼d., while the actual average rate of the year should be 1s. 6d. only, there will be a real loss of Rs.18, arising in the following manner—at the rate of 1s. 6¼d., Government accepts Rs. 1,315, as the equivalent of £100 true sterling, and it pays this sum in England to the officer's representative, though at an exchange of 1s. 6d., the sum of £100 has cost it Rs. 1,333. In other words, Government receives Rs. 1,315, and pays out Rs. 1,333, and actually loses Rs. 18 by the transaction. The total net loss or gain involved in transactions of this nature is not very great, though the actual transactions in connection with Railway Companies, which are adjusted at contract rates of exchange, are of very considerable magnitude. The amount of real gain or loss which will in future be shown in the revenue and expenditure accounts will be included under a head called Exchange, which will now be of comparatively minor importance. The amount so entered as a charge in the Estimates of 1886-87 is only £137,700. It is not desirable, in connection with the change now made, to enter into an elaborate explanation of the extremely complicated nature of our exchange transactions, due mainly to the contracts with the Railway Companies. It will suffice if the reader will bear in mind the fact that in our general accounts sterling will in future be converted into rupees at the actual average rate of the year, that the only other gain or loss by exchange shown in these accounts is the true gain or loss due to the Government conducting certain special transactions at rates which vary more or less from the actual average rate, and that consequently the general account of our revenue and expenditure is a silver or rupee account, although, for the convenience of the English reader, we may use the sterling notation.

7. In other words, the reader, when he comes across an entry of £1,500 in the general account for England and India, will know that it represents exactly 15,000 rupees, and that it is not made up of an unknown number of pounds sterling, and an equally unknown number of rupees converted into pounds at an arbitrary rate of Rs. 10=£1. The reform will simplify the keeping of capital accounts for the different Railways, and will enable the true profit or loss on each Railway to be ascertained more readily than can be done under the existing system. It has been necessary, for purposes of comparison, to recast the accounts of 1884-85 and to prepare the Revised and Budget Estimates of 1885-86 in a form corresponding to that adopted for the Estimates of 1886-87, and for the same reason the accounts of the past ten years have been recast, and are published as an Appendix to this Statement. From the explanation given in the foregoing remarks, it will be readily understood that as the exchange on all transactions is now exhibited in the accounts of the year, and not merely the exchange on the sums drawn during the year by the Secretary of State (which bears no necessary immediate correspondence to the transactions), the final issue of the year's operations, as exhibited in surplus or deficit, may be to some extent modified.

8. A change has also been made in the method of dealing in the general accounts with the transactions connected with Railways and Irrigation works which requires some explanation.

Hitherto Capital expenditure on Railways has been shown in the accounts under for different heads, namely—

Protective Railways, under the grant for Famine Relief and Insurance; Frontier Railways;

Productive Railways (not charged against revenue);

State Railways; under this head was shown all Capital Railway expenditure not included in the three heads just enumerated.

The Parliamentary Committee which sat on Indian Railways in 1884 reported that the technical distinction between Productive and Protective Railways could not be maintained, and it has consequently been decided to treat the Capital expenditure on Indian Railways on a uniform plan.

9. For special reasons, connected with the nature of the grant for Famine Relief and Insurance, it is necessary to show separately the Capital expenditure on Railways which is charged against this grant; but all other Capital expenditure on Indian Railways (whatever may be the object with which the Railway is constructed) will in future be divided into two classes, according as it is charged against Revenue or borrowed money, and the corresponding heads in the accounts will henceforth be "37, Construction of Railways charged against Revenue in addition to that under Famine Insurance)" and 47, State Railways (Construction and Redemption of Liabilities)"; expenditure under the latter head will be charged outside the ordinary Revenue and Expenditure account.

10. A somewhat similar change has been made in the mode of dealing with the Revenue account of all Railways. Hitherto the Revenue accounts of Indian Railways have been divided into three classes, one for Railways technically known as productive, and including the transactions connected with the working of Productive State Railways and Guaranteed Railways, the other for State Railways not technically known as Productive, and the third for Subsidized Railways. The latter account was not a proper Revenue account of the Railway as a working concern, but an account showing how the public revenues were affected by the contracts with Subsidized Railways; the same remark is applicable, though in a less degree, to the entries on account of Guaranteed Railways.

11. In future there will be but one Revenue account for all Railways, and this account will be in the following form:—

REVENUE.

XXVI.—State Railways (Gross Traffic Receipts).
XXVII.—Guaranteed Companies (Net Traffic Receipts).
XXVIII.—Subsidized Companies (Repayment of advances of Interest.)

EXPENDITURE.

38.—State Railways:	Working expenses. Interest on Debt. Annuities in purchase of Railways. Interest on capital deposited by Companies.
39.—Guaranteed Companies:	Surplus Profits, Land, and Supervision. Interest.
40.—Subsidized Companies:	Land, &c. Advances of Interest.

41.—Miscellaneous Railway Expenditure.

12. By bringing together all current receipts and expenditure on account of Railways, and by adding to the figures of sterling transactions in England the exchange necessary to convert them into rupees at the actual average rate of the year (as already explained), a means is provided for enabling the public to ascertain readily and correctly the financial effect of the general Railway policy of the Government of India. The Government of India was willing to go even further in simplifying the record in the main accounts of the financial results of our railway policy, and would practically have reduced the entries on the Revenue account of Railways to a single net entry, but the Secretary of State, after considering the arguments on both sides, has decided that these transactions may more appropriately be shown in greater detail. If the suggestion of the Government of India had been accepted, the details of the results of the working of the Railways would have been shown in subsidiary statements.

13. Changes similar to those made in the case of Railways have also been introduced in connection with Productive Irrigation Works as well as for all other important Irrigation Works for which complete Revenue and Capital Accounts are kept.

14. In future the Capital Expenditure on such works will be shown exactly like that on Railways (1) under the grant for Famine Relief and Insurance, (2) as a charge against ordinary Revenue, or (3) as a charge against loan. The financial results or working will be shown under the following heads:—

REVENUE.

XXIX, Major Works:	Direct Receipts. Portion of Land Revenue due to Irrigation.

EXPENDITURE.

42 Major Works:	Working Expenses Interest on Debt.

All other expenditure on Irrigation and Navigation, excluding Capital expenditure on Major Works for which complete Capital and Revenue Accounts are kept, will be shown under the new heads of XXX and 43, "Minor Works and Navigation."

15. I also wish to call attention to the fact that receipts by the Government of India in the form of Interest have now been removed from the head of Miscellaneous and shown under a separate Major Head. The main accounts of the Government will now show on their face the total receipts and expenditure in rupees of the Government on account of interest on money lent, borrowed, or invested, and will also explain the extent to which debt has been incurred for the purpose of constructing Railways and the great Irrigation works. Thus, in round numbers the total charge for interest in 1886-87 is estimated to be 798 lakhs of rupees, of which 310 lakhs is due to construction of Railways and 100 lakhs to expenditure on [illegible] Irrigation Works, while the balance of 388 lakhs is on account of general debt. On the opposite side of the account there will be receipts in the form of interest amounting to 64 lakhs, of which, however, 25 lakhs is derived from the Paper Currency investment.

16. The Government of India and the public are indebted for the prosecution and completion of the great reform in our accounts which I have now described, to Mr. Barbour, Secretary to the Government in this Department, to Mr. Gay, Acting Comptroller-General, and to Colonel Filgate, R E, Accountant-General in the Department of Public Works, in conjunction with Mr. Westland, Comptroller-General, and Mr. Waterfield, C. B., Financial Secretary at the India Office. Apart from the labour inseparable from the rearrangement of the accounts, the settlement of this question has involved decisions on a variety of points of great intricacy and complexity in respect of which the experience and judgment of the officers I have named have been quite invaluable.

ACCOUNTS OF 1884-85.

17. The accounts of 1884-85 give the following results:—

		£
Revenue	....	70,690,681
Expenditure	....	71,077,127
Deficit	....	386,446

The deficit on the Revised Estimates of 1884-85 amounted to £716,200, according to the former method exhibiting exchange; and the deficit on the accounts, if they had been prepared according to the same method, would have been £149,735, the difference between that figure and the deficit above exhibited being due to the change in the form of the accounts. It was said in the debate on the Income Tax Bill that the accounts then about to close were likely to show equilibrium; and the above small deficit of £149,735, as the outcome of transactions exceeding in the aggregate £70,000,000 on each side of the account, may reasonably be [illegible] year, of revenue and expenditure. The detailed figures of the year's accounts are examined in the Appropriation Audit Report, which will be published in the *Gazette of India* of the 27th instant and need not be commented upon here, further than to say that, after the year had closed, it was found that owing to the Rawalpindi Durbar and other causes, railway receipts had considerably improved during March, and that the receipts from salt were unusually large during the same month, while arrears of land revenue which had been expected owing to remissions and suspensions in the Madras and Bombay Presidencies, proved less than had been anticipated.

18. The year 1884-85 was, however, the last year in which a balance of revenue and expenditure, on the basis determined by the arrangements of 1882-83, was to be maintained. The changes of 1882-83 were followed by the equilibrium of the finances for three years, but for the extraordinary war expenditure of 1885-86 the arrangements then brought into force would have held good for a fourth year. But with the latter year the old order of things abruptly passed away. At the time the Budget of 1885-86 was presented it had already become possible that it would not be many weeks old before it would need to be entirely recast, so far as concerned its military estimates. The military preparations made during 1885-86 were on far too large a scale to admit of the expectation that they would be in any sensible degree balanced by reductions of civil expenditure during the year, and the main question of any interest to the public connected with the estimates of 1885-86 that now remains is how far, military expenditure apart, the estimates have been borne out by the results of the year, so far as they can at present be determined: in other words, how far results as at present known have justified the calculations in the Budget, considered apart from the disturbing element of war preparations, and regarded as the last of the four Budgets prepared upon the lines of 1882.

REVISED ESTIMATES, 1885-86.

19. The Revised Estimates of 1885-86 gives the following results:—

		£
Receipts	....	73,598,100
Expenditure	....	76,488,900
Deficit	....	2,890,800

The deficit of 1885-86 is thus 2,890,800, which is entirely due to the excess expenditure caused by the military preparations of the year, increased political expenditure, and the cost of the expedition to Burma. A few figures will make this clear.

20. The estimated military expenditure of 1885-86 was £16,674,600, the actual expenditure promises to be £19,724,300, an increase of £3,049,700. Of this increase £221,900 is due to the fall in the rate of exchange, which added to the rupee cost of the home expenditure, leaving £2,827,800 as the increase due to the Army during the current year. This amount is less than the deficit of the year by only £63,000, and if we take into account the increased Political expenditure of £463,200 caused by the complications of 1885-86, it will be seen that had it not been for the difficulties on our North-West Frontier and the expedition to Burma, the year would have ended with a surplus of £400,200. As this is rather more than the amount of economies in Imperial expenditure which, in consequence of military preparations were enforced during the course of the present year, it is obvious that but for political and military complications the year would have ended with financial equilibrium.

21. The estimates, whether of Revenue of Expenditure, so far as they were independent of war, exchange, the traffic on what is now a vast railway system, and the very uncertain element of opium, have been very closely realised in the year 1885-86. The Imperial share of the Revenue for 1885-86 was estimated at £51,843,600; the Revised Estimates show a Revenue of £52,921,600, or an increase of £1,078,000, which is due to the extent of £955,000 to increased Railway traffic and consequent improvement in receipts from Railways. Apart, therefore, from the receipts from Railways, the actual Revenue, so far, promises to differ from the estimated revenue by only £122,900. Under "Principal Heads of Revenue," which is by far the most important head of receipt, against an estimated Revenue of £35,347,400, the Revised Estimate gives £35,057,700, a difference of £289,700, or 8 per cent. On the other side of the account, the Expenditure of 1885-86 was estimated at £51,197,000; the Expenditure in the Revised Estimates comes to £55,812,400, a difference of £4,615,400. Deducting from this £2,827,800 on account of increased military expenditure, £463,200 on account of increased political expenditure, £630,800 for the abnormal crop of opium, and £522,600 on account of working expenses of Railways due to increased traffic, £4,444,400 in all, we get a balance of only £171 000 to set against so much of the increased loss by exchange as is not included in the figures above given.

BUDGET ESTIMATES, 1886-87.

22. The Estimates for 1886-87 are as follows:—

		£
Revenue	....	75,798,700
Expenditure	....	75,616,500
Surplus	....	182,200

23. Since the Estimates for 1885-86 were presented, it has been already pointed out, and cannot be too carefully borne in mind, that Indian administration and finance have entered into a new phase. The brief period of rest which the country had enjoyed since 1882 has drawn to a close. If the immediate dangers which lately threatened us have passed away, they have left behind them with the Government of India the responsibility of preparing for their possible recurrence at a future time. By the events of late years in Central Asia, India finds herself almost in contact with one of the Great European Powers, and she cannot hope to escape the necessity which the position imposes on her of increasing her military strength. We have been compelled to take this year a large addition to our military estimates, and to increase the provision of interest on loan capital to be expended on frontier railways and works. We have before us the prospect of further expenditure in connection with these objects; and what may be in store for us in respect of exchange no one can foresee. Enough has been said here to show that since the estimates were framed last year the apprehensions which were then expressed have been fully justified. Events, then impending, have occurred, which have changed, as it was known they must change, the face of our estimates, and have thrust us violently out of the peaceful path of internal progress in which we had hoped to have been left undisturbed. It is a rude awakening from the hopes of 1882. To the cost of the measures necessary for the protection of the country from famine, the Government has been compelled to add provision for the requirements of the circumstances in which, by the course of recent events beyond its [illegible], it finds itself placed. [illegible] that the resources at its command are sufficient to enable it to meet the demands likely to be made upon them; but in order to understand how important to its interests is the settlement of the silver question, it is desirable to examine a little carefully the nature of these demands. So long as sanguine or imperfect views are entertained of the obligations to the Government, or of its capacity to meet them, so long with the importance to its finances of the question of exchange continue to be underrated and understated. The Government of India could, for example, find an escape from difficulty by deferring the construction of what are known as its famine railways; or it might postpone or cancel the measures which nevertheless it considers essential to the security of the country. But, so long at least as experience has not finally proved it impossible to arrive at a satisfactory settlement of the silver difficulty, the Government must necessarily feel extreme reluctance to incur the very grave responsibilities which any such decision would place upon it.

24. A few words will probably be sufficient to explain more fully our position as it was at the close of the epoch now unhappily terminated, and as we now find it. The year 1881 found the Government of India embarked upon an extensive programme of railway construction, having for its object the prevention or mitigation of the horrors of famine, and the improvement of our internal communications, the speedy completion of which is of the highest importance at any time to India, but is especially important at a time when the growth of our railway revenue is necessary to us to countervail in some measure the disastrous effect on our Budget of the progressive fall in silver. The Government at the time calculated, and had the best grounds for calculating, that it could prosecute these works to completion, and confidently devote the capital which they required to the security and the resources of the country, without imposing any additional burden. The revenues, in spite of large remissions of taxation, had been estimated on a basis of exchange which, after causing in past years much anxiety, had for some time shown itself tolerably stable. The seasons, on the whole, had been excellent, and our foreign trade, which had temporarily declined, showed every symptom of revival. But before a quarter of the year had elapsed, our brief prosperity had disappeared. We were compelled, in view of the war which threatened us, to suspend some of the railway works in progress. These works, it is true, were very shortly resumed, but not before the programme of which they formed part had been subjected to great modifications in view of the necessity thrust upon us for large capital expenditure in connection with strategic railways and military frontier works. To the programme of railways presented to the Parliamentary Committee on Indian Railways which sat in 1884, which was estimated at that time to cost £28,262,000 after 1883-84, and to be capable of completion in five years, we were compelled to add, before two-thirds of 1885 were over, other works of a military character, including Frontier Railways and Coast and Land Defences, which are of so great importance as to take precedence of many of the internal lines previously decided upon, and the cost of which may probably amount to as much as £12,000,000. Much of the expenditure necessary in this class of military works must remain for ever unfruitful. We were therefore compelled in the course of the year 1885 to make up our minds to submit directly to an oppressive increase of unproductive expenditure; we were compelled to devote our capital to the construction of railways which will do little to facilitate the extension of that internal trade which has become of the greatest assistance and importance to our revenues, and to do so we were compelled to throw back the construction of some of our famine railways. The Government of India, in the course of the year 1885, has also had to decide upon the addition of a heavy sum to its estimates on account of its military establishments. Since the commencement of that year it has thus found itself suddenly in the presence of two conflicting policies, both of which it felt to be of the greatest importance to the country, but beyond its power of simultaneous execution. It was compelled therefore in a measure to subordinate internal railway construction to the requirements of its military situation. It was not, however, on that account prepared to desist from the endeavour to carry out its scheme of internal railways; but it has been compelled in some degree to reconsider the means by which it hoped to carry out its scheme, the order of the works to be undertaken, and the period of their completion. It is in finding funds for continuing the prosecution of its internal railways, while making the necessary provision for frontier railways and works for coast defences, and for the army estimates, that the problem of the Government, in regard to its finances, at the present time lies. The magnitude of the task which it has set before itself may be measured by the figures given in a later page of this Statement, which show that in the ensuing year alone, apart from military works which are in course of construction from borrowed capital, the amount of capital to be expended in construction of railways, for meeting the interest on which the Government of India has made itself liable, is over 10 crores of rupees. At 4 per cent., the additional interest charge on this sum, the whole of which will be added to our obligations from the close of the ensuing financial year, is no less than £400,000. The nature of its resources, and the prosperous state of its revenues, would [illegible] enable the Government to carry out without serious anxiety the aim which it has set before itself, were it not for the deplorable burden which the fall in the rate of exchange imposes upon it. The vital difficulty which the Government of India has to encounter is that, with a revenue which is almost wholly in silver, it has to provide the funds necessary for the protection of the country, whether from famine or from the point of view of military requirements, to bear an ever-increasing burden on account of gold obligations, and to add largely to this burden by borrowing in gold. It has seen its liabilities under this head increase for the two years 1884-85 and 1885-86 from £3,426,4[illegible] in the accounts of 1884-85 to £3,672,300 in the Budget Estimate of 1885-86 and to £4,424,900 in the Revised Estimate for that year. It has estimated its liabilities in the coming year at £4,837,600, so that in three years it has added to its estimates of expenditure the sum of over one and a third million on this one account alone; but in spite of this, it has absolutely no means of judging how far, in the course of the year, the fall of silver may add to its estimated expenditure on account of exchange. It must be obvious that nothing could be more disquieting than such a condition of affairs. Had there been no danger from war, and no increase to our military estimates, or to our unproductive expenditure, we could have faced this difficulty for a time, but it seems probable that if the policy of 1882 and the financial arrangements which were introduced in that year had not foundered in the storm and stress of war preparations, they might have been ultimately wrecked upon the silver rock. If we are to be called upon to add at brief recurring intervals a million, or even a half or a quarter of a million, to our expenditure on account of exchange, it is clear that no policy, whether of remission of taxation, or of imposition of taxation, can be judged by its results. Speculation on these matters becomes academic; the question which those who are charged with the administration of Indian finance or of Indian government have to solve becomes a question of the extent to which they can cut away what may be called the accessories of administration without injury to its vital parts. We have, for example, found ourselves compelled to abandon, for a time at least, the employment, in the construction of railways, of any portion of our revenues other than the £500,000 given from the Famine Grant. We have been obliged, further, to retard and delay the progress of our famine railways in proportion as we find that our surplus revenues are insufficient to leave at our disposal the amounts on which we had reckoned for the provision of interest during construction. We are examining into the question of economies, of which one result will too probably be to retard the development of the Provinces subordinate to the Government of India by diminishing the amount of revenue made available to them for that purpose. We could have provided for our famine railways, we could have met our increased military expenditure, for our frontier railways, for our coast defences, and for our frontier works, and we could have left the Provinces to their career of steady progress, without anxiety and almost without difficulty, if we had been able to carry out our calculations in a medium which possessed some stability. Indian finance, and Indian administrative advance and improvement, have become, in a word, questions of currency.

25. The above remarks will show what important changes have been introduced into the problem of Indian finance within the last twelve months. They show, further, the results of the increased experience gained by us as to the effect of the fall in silver on our position. They explain how it is fruitless on the one hand to persist in economies, to abandon or delay works of which the necessity has been demonstrated, to devise sources of increase to our revenue, if the result of economy, prudence, taxation alike disappear in the great gulf of exchange; they show why it is impossible, on the other hand, and for the same reasons, to prosecute with unrelaxed energy the improvement of our means of communication or other necessary measures. The uncertainty in respect of silver entirely neutralises the most carefully formed forecasts of the future, and renders the task of budget-making in India almost illusory. The surplus or the equilibrium existing at the hour at which this Statement is written may be turned into deficit before it sees light; and nothing that the Government of India can do of its own authority will, in the slightest degree, affect the result. One of the chief difficulties of the Government has now become the necessity of finding funds for filling up the annually increasing deficit caused by the growing loss in exchange. It has been compelled in the present year to add £800,000 to its taxation on this account; and it is, and must so far as its own means of action are concerned, remain in the utmost uncertainty as to the adequacy or otherwise of the provision which it has made under this head. Yet there are necessarily limits which the Government of India must prescribe to itself in the policy of restricting expenditure, or of adding to its taxation; it cannot subordinate every consideration to immediate financial equilibrium. If a definite goal could be arrived at or a definite term fixed, the Government might face sacrifices, however serious. But no forethought, or prudence, or shaping of policy will enable it so long as silver remains in its present condition, to ensure equilibrium. The Government, as was stated in the course of the debate upon the License Tax Bill has under its constant consideration this question, which it regards, from every point of view, as one of the most vital questions which the Government of India has ever had to deal with. It has called the earnest attention of Her Majesty's Secretary of State for India to the subject, and it is pressing upon him the absolute necessity, whether in the interests of this country, or of the Empire in which it occupies so important a position, of seeking, in concert with the Powers of Europe, and with the United States of America, for a solution of the silver difficulty. The belief that from other causes, which are now beginning to be recognised and admitted, which are becoming familiar to us all, but which cannot be conveniently dwelt upon in a Statement of this nature, Europe and America have a deep interest in protecting their agriculture and trade by placing the relations between gold and silver on a recognised and stable footing, leads to a hope that efforts made at this present time to arrive at an understanding might possibly prove successful. Th[illegible] is carried out in conditions [illegible] or loss they may bring [illegible] enable this country to compe[illegible] with the agriculturist of th[illegible] have repudiated the use of sil[illegible] except for purposes of subsid[illegible] ing this I must not be unde[illegible] I thought that the successful [illegible] Indian agriculturist or his [illegible] solely or even mainly on the [illegible] state of the exchange aris[illegible] tisation of silver by [illegible] which have contributed to the great increase of the import into Europe, of Indian wheat, and to the consequent depression of European agricultural profits; and that the effects of the exchange, both in India and in Europe, although they may be indirect, may seem remote, and do not present themselves at once to the superficial observer, are of a nature to give rise to great anxiety and apprehension to all who are charged with the business of government. How soon the attention of Governments whose interest in the silver question seems to be only second to that of the Government of India will be turned to the matter, with the view of replacing the relations between gold and silver on a footing analogous to that which formerly existed must remain, for the present, matter of conjecture. Until success has been achieved in this respect, it cannot be questioned that, so far as we here in India are concerned, the accuracy of the general forecast (as distinguished from the estimates under the several Departmental heads of revenue and expenditure), contained in this or in any other Budget which is put out in similar conditions, is beyond the control of any financial authority in India or out of it; and that the most carefully prepared calculations may be upset long before the year is over by the addition, as in the Revised Estimates of 1885-86 compared with the Budget Estimates of that year or as in 1886-87 of a million to expenditure: addition over which the Government of India is entirely powerless, and must remain powerless, so long as efforts to bring about an understanding in regard to silver remain unsuccessful.

26. The main features in the Budget of 1886-87 as compared with that of 1885-86, are (1) that on account of Upper Burma we have added £665,000 to the Revenue and £749,500 to the Expenditure (including £300,000 for the Army) (2) that opium receipts have been taken higher by £202,100 on account of probable larger sales of Bengal opium and opium expenditure £171,100 higher on account of a good crop, (3) that gross receipts under Assessed Taxes shew an increase of £643,200 on account of the new tax on non-agricultural incomes, (4) that there is a reduction in the capital cost of Railways charged against revenue of £684,600, (5) that there is an increase of expenditure over the normal grant of £64,300 under Military Works, and (6) an increase under Army of £1,5[illegible] (including exchange. At the same time the Railway Revenue Account shows the net [illegible] raised from £1,58,800 in the Estimate of 1885-[illegible] £1,721,700 in the Estimates of 1886-87, the falling off to the extent of £132,000 being only apparent and caused by the tax on non-agricultural incomes while a further sum of £138,700, being the interest payable to the Indian Midland Company, is covered by a corresponding reduction under the grant for Famine Relief and Insurance. The increase of exchange on the Home expenditure in gold amounts to £1,165,300 (this increase has been partly allowed for in dealing with the other items of revenue); and there is a special receipt under Military Works of £150,000 owing to the payment by His Highness the Maharaja [illegible] on account of the Morar Cantonment. [illegible] share of the revenue has also been [illegible] £400,000, a like amount being withdrawn [illegible] share of Land Revenue received by Local Governments.

27. These are the points, on either side of the Budget, which are special to the year. Assuming that it starts from a base of financial equilibrium, that it takes over from the commencement of 1886-87 the revenue and expenditure as settled in 1882, and finds that they balance one another, the provision which in the present year it makes for increased expenditure on the one hand, and for increased revenue on the other, is practically contained in the above figures. The Budget for 1886-87 is experimental. It provides for a material increase of expenditure, and anticipates a considerable increase of receipts; but of this increase all, except a net item of of £765,000 under Income Tax, is of the nature of increase to existing sources of revenue, on the realisation of which the working value of the estimates must largely depend. Expenditure will increase in 1887-88; and time alone can shew whether the provision made, or contemplated for expenditure is adequate. To the extent of £400,000 we have meanwhile thought it desirable, in order to ensure budgetary equilibrium, to arrange for a contribution from the surplus of Provincial Revenues during the ensuing year. This contribution entails on the one hand no reduction in the Estimates for Provincial Expenditure in the ensuing year; while on the other hand it leaves at the disposal of Local Governments in the aggregate the full sum which they are required to maintain in case of need arising from calamities requiring abnormal expenditure not provided for in the Budget. During the year 1885-86, it may be remembered, the Local Governments were requested not to engage their balances by embarking on any fresh expenditure which would practically lock them up for a term exceeding that of the Provincial Assignments which expire with the ensuing year. It was explained in the course of my remarks, when introducing the Income Tax Bill, that we were not then in a position to say whether it would be necessary to call the Provincial Governments in 1886-87 to our assistance; but that, as a measure of precaution, we had asked them not to embark in any fresh expenditure of [illegible] or extent calculated to cause [illegible] to the Government of India. [illegible] remarks were made with [illegible] necessary upon the expiry of the financial year; but the instructions referred to had also prominently in view the knowledge that in the Budget of 1886-87 some contribution would very possibly be required of Provincial Governments. The revision of the Provincial Assignments, and the enquiries of the Committee recently appointed to examine into expenditure with a view to reductions, will, among other measures, strengthen the resources of the Government of India during the coming year, but it would be at present premature to pronounce upon the sufficiency of our revenues as at present provided. The Budget for 1886-87 is a new departure; greater experience must be awaited before we can be assured, that, like the framers of the Budget in

2, we have adapted our new scale of resources the new scale of our requirements, and all that n at present be said is that in the absence of lamity or an increase to our silver difficulies, there are good grounds for believing that e have sufficiently provided for the wants the coming year. It must be remembered hat the ensuing year is burdened with a portion only of increased military charges. The heavier interest charge on construction of the additional railways and works in progress is only now commencing to make itself felt.

28. These observations will, I hope, suffice to show the general features of the coming year, and of the financial arrangements which we have made or which we contemplate to meet the increased and increasing burdens which await us. I proceed now to give some explanation under the several heads of Income Tax, Railways, Opium, and Famine Insurance Grant, to which reference has been just made.

29. In introducing the Income Tax Bill the probable net yield after deducting the cost of collection and the £500,000 which, in round figures, was the yield of the former License Tax, was taken at £620,000; subsequent modifications, and especially the removal of the exemption of the lower paid classes of Government servants, led to the estimate of net yield being raised to £650,000. The estimates which have since been received from the several local authorities give the gross receipts at £1,458,100, inclusive of the receipts formerly credited under License Tax; from this total of £1,458,100 we must, in order to obtain the net improvement of our finances, deduct £51,500, being the amount which would have been received if no change had been made, £46,000 on account of increased cost of collection, and £132,000 which is levied on the Government share of the profits of certain Railways. The net result is £765,100, and this is the amount by which we now expect the Income Tax to improve our financial position in the coming year. The sum of £132,000 above referred to is a deduction from the Government share of the revenue of certain Guaranteed Railways, and must be eliminated before we can arrive at the net yield of the new tax; it is merely so much revenue transferred from one head of our accounts to another. It has been decided to postpone for a year the introduction of the Income Tax into Burma. Since 1872 there has been in Burma no direct taxation, other than the capitation tax, or the payment of land revenue in lieu of capitation tax. As the License Tax of 1878 was not introduced into Burma, the facility for commuting the tax into an Income Tax, which in India probably obviated much of the objections to it, does not present itself in Burma. The Chief Commissioner has pointed out that his executive staff is in great measure called upon to furnish the agency necessary for the introduction of British administration into Upper Burma, and that on other more general grounds it would be undesirable to introduce the Income Tax for the moment into Burma. The Government of India has recognised the force of the Chief Commissioner's representation; and the introduction of the tax has been accordingly postponed for a year. The loss to the Treasury is estimated at £35,000.

30. The Railway Revenue, which in 1884-85 shewed symptoms of depression has revived during 1885-86, and has justified us in taking a high though not an excessive estimate of receipts. The net results of the working of the Railways is, however, very unfavourably affected by the increased interest charged on gold loans owing to the fall in the value of the rupee; by the energy displayed in railway construction; and, finally, by the expenditure of capital on lines which can never be expected to cover the interest charge. The apparent result of the working of our railway system is also affected by the deduction of £132,000 on account of Income Tax, as already explained, from the Government share of the receipts of certain Railways, and by charging against the Revenue Railway Accounts the interest payable to the Indian Midland Company (£138,700), which is really met by an equivalent reduction of the grant for Famine Railways and Insurance. The harvest throughout Upper India promises to be of exceptional abundance, the rice crop in Burma is good, and the export trade may be expected, so far as can at present be seen, to continue active. The table given in a later paragraph shews the comparative financial results of the working of the State and Guaranteed Railways in 1886-87 and previous years. In contrasting the figures which it contains with those shown in the Budget Statement of last year, it will be borne in mind that the method of exhibiting exchange in our accounts has been modified, and that the figures of last year's Statement and of the present Statement will not, therefore, correspond.

31. It will be seen that the Budget Estimates of 1886-87 shew an increase over the Budget Estimates of 1885-86 to net Revenue under State Railways of £685,000, an increase which, over the whole account, is reduced to £458,500 by the decrease under Guaranteed Railways. It is possible that increase in the actual receipts as compared with those taken on our Estimates, whether under State or Guaranteed Railways, may recoup some of this loss. The figures of actual and estimated net loss or gain, and of expenditure to be incurred by the State, or by Companies under engagements with the State, on Railways during 1884-85, 1885-86, 1886-87, are respectively given in the statements below. The figures shew that while the net gain of £135,819 in 1884-85 on State Railways becomes in 1886-87 a net loss of £578,400, the loss in 1884-85 on both Guaranteed and State Railways of £846,034 is increased in 1886-87 to a net loss of £1,453,300. This loss is more considerable because it was arrived at after taking into account the difference between the net revenue from State Railways, which is taken in 1884-85 at £4,397,616, and in 1886-87 at £5,489,900, an increase in the latter year of £1[illegible] [illegible] net loss in the three years is—

[illegible]	1885-86. (Estimates.)	1886-87. (Estimates.)
[illegible]	[illegible]300	1,453,300

[illegible] increase in the estimated [illegible] previous years is mainly due [illegible] large amount of capital at [illegible] on railways, of which much [illegible] erative; on the other, to the [illegible] guarantee in the case of the [illegible] though in a measure [illegible] cost of material in England, has also contributed to the loss. The amount to be directly expended by the State for construction of railways, which amounts to 16 crores in the three years ending 1886-87, will have added, exchange apart, an additional burden of £640,000 to our interest charge in 1887-88. The amount of capital, whether expended in State construction, or in construction by Companies, for interest on which we shall have made ourselves liable during the same three years, amounts to no less than the sum of twenty-seven crores. As part of the railways under construction at present will bring to the State little or no direct profit, we must not anticipate a decrease in the loss on our railways for some considerable time to come. On the contrary, the loss will probably be progressively greater for the next three of four years, and this, not because the lines which are open to traffic are not paying, but on the contrary because, in spite of their increasing receipts, all they can yield, and far more, is swallowed up in the interest on capital on other lines under construction. When it has been said that the increase to the expenditure on account of military expenditure, military railways and works, is estimated to amount to two millions annually, much of the loss above spoken of is, of course, included in figures given in the estimate of loss embodied in these statements; the loss, that is to say, is not additional to that which is spoken of when it is said that so much has been added to our expenditure for Military Railways; the charge is not additional to the increased expenditure included on accounts of those railways. The statents given here serve simply to shew that, in ing a general estimate of the position created y the prosecution of our railway policy and by crease to our military expenditure, we cannot e time to come look to our railway revenue to ny net gain upon our estimates; that all we can ct is that they should lessen a loss; and that for next two or three years even this relief will proly diminish, though at a later stage it should n make itself more felt. The figures focus and ring clearly into view so much of the increase to r charges in the Estimates of 1886-87 as arises from necessity of perfecting our military communica- nd of protecting the country against famine; ation, exchange, and interest being brought er and shown in the calculation. They bring e present financial effect of the railway con- ou in which we are engaged, and the heavy to which, for the benefit of our successors, we present day are subjecting our resources. But e same time they shew pretty clearly, I think, the anxieties of Indian finance (the silver quesays apart) arise less from any deficiencies in reipts or unavoidable additions to our expenditure, han from the present burden to which we have deliberately subjected ourselves, in the belief and expectation that hereafter the security of the lives and rosperity of the people, no less than the finances of he Government be safeguarded by the efforts we e making.

Gain and Loss on State and Guaranteed Rail[illegible]om 1884-85 to 1886-87:—

	Actuals 1884-85.	Budget Estimate, 1885-86.	Revised Estimate, 1885-86.	Buget Estimate, 1886-87.
State Railways.	£	£	£	£
Net Revenue	4,397,616	4,804,900	5,261,300	5,489,900
Less—Interest and Annuities	4,070,501	4,393,300	4,660,700	5,849,800
Less—Surplus Profits	191,299	1[illegible],000	196,000	2[illegible]7,500
Net Gain....	135,816	2[illegible]1,600	404,600	—578,400
Guaranteed Railways.				
Net Revenue	3,478,300	3,[illegible]0,000	3,644,000	3,133,500
Less—Interest and Surplus Profits....	4,460,150	4,4[illegible]1,300	4,596,900	4,008,400
Net Loss...	981,850	1,1[illegible],300	952,900	874,900
Net Loss to State.	846,034	8[illegible]8,700	548,300	1,453,300

Expenditure in Railways from 1884-85 to 1886-87 on State responsibilities.

—	Actuals 1884-85.	Revised Estimate, 1885-86.	Budget Estimate, 1886-87.
(1) Directly expended by Government—	Rs.	Rs.	Rs.
Expenditure on Railways not charged against Revenue ...	3,52,61,6[illegible]1	4,91,40,000	4,72,71,000
Construction of Protective Railways	94,64,[illegible]	63,90,000	50,00000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	26,[illegible]	63,11,000	10,92,300
Total	4,73,[illegible]	6,18,41,000	5,33,63,300
(2) Expenditure by Companies on the responsibility of Government—*			
Guaranted Railways..	1,45,71,[illegible]08	1,90,10,000	1,27,07,000
Southern Mahratta Railway	1,20,75,[illegible]1	1,17,01,000	1,30,51,000
Indian Midland Railway		94,82,000	2,28,96,000
Total	2,[illegible]	4,01,93,000	4,86,54,000

* The final estimates recei[illegible] India Office give outlay in a lump sum. [illegible] approximate estimate has been determined in this [illegible] amount for Southern Mahratta and Indian Midland Railways, and the balance has been shewn under Guaranteed Railways.

Sterling has been converted at the rates used in the estimates in all the above figures.

32. In the following tables the most important grants assigned for outlay during 1886-87 on construction of State and of Guaranteed Railways are respectively shewn. The railways included in the Military programme of the Government and in the programme laid before the Parliamentary Committee of 1884 are severally indicated by the terms "Military" and "Famine." The other railways, as for example, the first on the list, the East Indian, are not especially "Famine railways," but have for their object the development of internal traffic and the improvement and opening out of existing means of communication.

If the Government is able to carry out undisturbed the arrangements which it has at present in hand, the Sind-Pishin, the temporary Bolan line, the Sutlej Bridge, and the Cuddapah-Nellore will in 1887-88 have either been completed, or will have been advanced to the verge of completion, while the Bellary-Kistna line will, it is expected, be finished in 1888-89:—

State Railways.	1885-86.	1886-87.*
	Rs.	Rs.
East Indian	27,10,000	20,65,000
Rajputana-Malwa (including Rewari-Ferozepore)	16,60,000	8,00,000
Katni-Umaria and Umaria Colliery	31,49,000	7,41,600
Eastern Bengal	23,5[illegible],500	11,16,000
Naraingunge-Dacca-Mymensingh..	11,13,600	3,81,900
Assam-Behar (Famine)	45,13,300	10,58,150
North-Western	38,12,700	28,57,000
Sind-Pishin (Military)	1,69,25,610	93,08,160
Sind-Sagar (Military)	55,71,670	1,12,75,780
Sutlej-Bridge (Military)	17,43,550	23,93,500
Bolan (temporary line) military	26,23,000	46,000
Darwaza-Quetta (Military)	14,40,000	17,94,000
Cuddapah-Nellore (Famine)	17,75,000	50,00,000
Bellary-Kistna (Famine)	38,89,000	18,83,000
Frontier Reserve material (Military)	14,53,000	48,64,000
" Rolling Stock (Military)	..	..

The most important grants assigned for outlay on construction of Guaranteed Railways are as follows:—

* Includes Exchange.

Guaranteed Railways.	1885-86.	1886-87.a
	Rs.	Rs.
Bombay, Baroda, and Central India	28,65,000	21,57,000
Great Indian Peninsula	52,97,000	43,83,000
Madras	15,58,000	....
Oude and Rohilkhund	63,44,000	54,67,000
Sind, Panjab, and Delhi	15,72,000	....
South Indian	13,87,000	10,85,000
Southern Mahratta	1,17,01,000	1,30,51,000
Indian Midland (Famine)	94,82,000	2,28,96,000

* Includes Exchange.

33. The prospects of the opium crop are again for a third year in succession, exceptional. The outturn of opium during 1886-87 is estimated to be high. The reserve is expected to stand at the close of 1886 at 29,200 chests. We have taken the price of Bengal opium during the ensuing year at Rs. 1,200 per chest. The new Opium Convention with China will, in all probability, come into operation during the ensuing year, and must necessarily be watched here with much anxiety. The future of our opium revenue must very greatly depend on the success attending this Convention, which again will depend on the power of the Chinese Government to enforce the prohibition of the levy of all duty on Indian opium by provincial Governors in its transit through the interior, in consideration of the rate of likin duty, which will amount to 80 taels per chest payable at the Treaty Ports, as agreed upon in the Convention.

34. The Army Estimates for 1886-87 furnish the main item of increase under expenditure, the net increase amounting to £1,613,500. They include no special provision for war expenditure, but there is heavy addition to the army charges, as compared with the original Estimates of 1885-86, which is mainly due to the measures taken for the augmentation of the British and Native forces recently authorised, and to the extra cost of holding Upper Burma; the addition of exchange to the Home cost of the Army also tends to increase the expenditure. A further fall in the rate of exchange for the payment of British troops, which has been fixed at 1s. 7d. the rupee, increases the charges by £51,500; and the addition to the garrison in Burma necessitated provision for increased expenditure. The increase to the effective of the Indian army has necessitated a corresponding increase in the various army departments. Thus there is a considerable addition to the Commissariat grant for provisions and supplies for troops and for feeding horses. It is necessary to purchase a considerable number of remounts to meet the requirements of the mounted branches of the army, and enhanced provision has been made in the Estimate on this account. The extension of the volunteer movement throughout India, together with the concessions lately sanctioned for volunteers, have also caused some increase of expenditure. In framing the estimates of charges in India, considerable reductions have, however, been made in consequence of the stocks of provisions and stores purchased on account of the special military preparations, which supplies will, to a large extent, be available for the requirements of 1886-87. Taking the entire military expenditure in India, there is an increase of £1,126,933 over the Budget Estimate of 1885-86.

35. The main item of increase to the Estimates is on account of regimental pay and allowances, and amounts to £682,931. Under this head is provided the pay of additional officers and men, the increase to the mountain artillery and the reorganization of the sappers and miners. The fall in the rates of exchange at which British troops are paid (from 1s. 7½d. to 1s. 7d.), causes an increase of £51,500, which is included in the £682,931. Under the head of Commissariat there is an increase of £318,801 mainly due to the additional cost of victualling the extra number of British troops, to the cost of feeding more horses, and to extra charges for troops in Burma. Under the head of Remounts, there is an increase of £90,547, owing to the necessity for purchasing about 2,500 horses required for the addition to the mounted branches of the army, and to the increased rate sanctioned for these horses. There is an increase under clothing of £21,891, due chiefly to 1886-87 being a year in which compensation for clothing is payable, but in part also to the augmented strength of troops. More barrack supplies have to be provided for the increased number of troops, and this accounts for an increase of £10,530. Broadly speaking, the total increase of £1,126,900 over the Budget Estimate of 1885-86 is mainly made up as follows:—£500,000 for the addition to the strength of the British army in India, £225,000 for the augmentation of the Native Cavalry, and £40,000 for the new Goorkha battalions; besides £26,600 for the increase to Mountain Batteries; £300,900 for extra military charges in Burma; £38,800 for charges expected to be incurred in connexion with the Bolan Railway; £23,500 for Volunteers, and £25,000 for increased pension charges—partly counterbalanced by savings owing to diminished provision for Ordnance and other supplies, and in other minor items.

In dealing separately with the Home charges in the present paragraph, it will facilitate comparison to deal with true sterling, and I shall adopt this couse, so as to eliminate the changes which are merely due to variation in the rate of exchange.

The total increase in the Home gross charges, comparing the Budget Estimate for 1885-86 (£3,572,900) with the Budget Estimate for 1886-87 (£3,133,200) is £160,300.

Under the head of Home charges, of British Forces serving in India there is an increase of £245,000, £120,000 of which is due to increased provision for "deferred pay," and £125,000 for increased expenses on account of the larger establishment of British troops in India. Under "Stores for India" there is an increase of £133,600, chiefly due to the supply of 25,300 Martini-Enfield rifles, with ammunition, and to new guns for mountain batteries. In the non-effective charges, there is a decrease of £325,000, owing to the abandonment of the system of capitalizing pensions payable to the War Office. The increase in the Home charges, effective and non-effective services, is as stated above £160,300.

36. The estimated expenditure deferred to subsequent years on account of the late arrival in 1886-87 of a portion of the increased establishment of British troops, or by reason of the increase to the Native Cavalry, the Goorkha and other Regiments, not coming fully into effect in that year, or because other portions of the military programme will not come, as they were not intended to come, into operation till a period later than 1886-87, amounts to £656,900, apart from interest on military railways or works.

37. The following statements give the details of the increase and decrease in the several grants in India and in England. Comparison is made with Budget Estimate of 1885-86, because the Revised Estimates of that year were altogether abnormal, and because the comparison is necessary to shew the effect on the estimates, as hitherto framed, of the changes consequent on the policy adopted in 1885 in respect to our military expenditure, so far as, during the ensuing year, that policy will be brought in to operation.

Grants.		Budget Estimate, 1885-86.	Budget Estimate, 1886-87.	Comparison with the Budget Estimate, 1885-86.	
				Increase.	Decrease.
	EFFECTIVE SERVICES.	Rs.	Rs.	Rs.	Rs.
1	Army and Garrison Staff ...	48,21,660	48,82,180	60,520	.....
2	Administrative Staff....	18,91,530	18,89,710	...	1,820
3	Regimental Pay, Allowances, and Charges	6,26,36,620	6,94,65,930	68,29,310	....
4	Commissariat Establishments, Supplies and Services	2,32,48,670	2,64,14,680	31,6[illegible],010	.....
5	Remount and Cattle Establishments, Supplies and Services	14,40,520	23,45,990	9,05,470	.....
6	Clothing, Supplies and Services	11,55,890	13,74,800	2,18,910	....
7	Barrack, Supplies and Services	18,37,940	19,43,240	1,05,300	.....
8	Administration of Martial Law	2,98,530	2,90,170	...	8,360
9	Medical Establishments, Services and Supplies ...	56,58,620	56,30,120	—	28,500
10	Ordnance Establishments, Stores and Camp Equipage	66,59,040	62,37,500	..	4,21,540
11	Ecclesiastical.	2,94,060	2,75,860	..	18,200
12	Education	4,12,870	3,92,830	..	20,040
13	Sea Transport Charges	5,81,000	5,70,000	...	11,000
14	Miscellaneous Services	28,02,380	28,07,140	4,760	---
15	Volunteer Corps	7,55,000	9,90,170	2,35,170	....
	NON-EFFECTIVE SERVICES.				
16	Rewards for Military Service	77,610	69,360	..	8,250
17	[illegible]	[illegible]66,300	[illegible]30	6,5[illegible]	.....
18	Military Pensions to Natives	71,20,540	6[illegible]58,720	..	5,61,8[illegible]0
19	Widows' Pensions and Compassionate Allowances........	1,97,550	2,07,790	10,240	.....
20	Departmental Pensions	4,18,600	5,33,890	1,15,290	.....
	Total ..	12,16,15,000	13,28,84,000	1,23,08,670	10,39,6[illegible]0
				Net Increase...	1,12,69,000

	Budget Estimate, 1885-86.	Budget Estimate, 1886-87.	Increase	Decrease
EFFECTIVE.	£*	£*	£*	£*
Home charges of British Forces serving in India	620,000	865,000	245,000	..
Furlough allowances of officers of the Indian Service	170,000	170,000	..	..
Indian Troop Service..	256,700	322,500	65,800	..
Passages of officers and troops otherwise than in troop-ships	4,700	4,700	..	..
Miscellaneous	17,000	17,900	900	..
Stores for India	455,500	589,100	133,600	...
Total Effective	1,523,900	1,969,200	445,300	..
NON-EFFECTIVE.				
Retired pay, &c., of British Forces on account of service in India	481,000	156,000	..	325,000
Pay and Pensions of non-effective and retired officers of the Indian Service	1,460,000	1,500,000	40,000	..
Miscellaneous pensions, including those from Lord Clive's Fund, &c.	102,000	100,000	..	2,000
Indian Service Family Pensions...	6,000	8,000	2,000	...
Total Non-Effective..	2,049,000	1,764,000	42,000	327,000
		Net Decrease £285,000		
Total Effective and Non-Effective....	3,572,900	3,733,200	487,300	327,000
		Net increase £160,300		

* True sterling.

38. It has been said that the estimate of expenditure under the head Famine Relief and Insurance for the coming year is £1,361,300 only, instead of the normal amount of £1,500,000. Before explaining this, it must be pointed out that in the Revised Estimates of 1885-86 the total amount expended in that year is shewn at £1,500,000. In the course of the speech which, in the commencement of the present year, I was called upon to make in asking leave to introduce the Income Tax Bill, I said—"When the accounts of the year are published, it will be found that the Government has devoted the Famine Insurance Grant to the purposes to which it usually is devoted." The figures I refer to shew that the normal grant has been expended, and that the criticisms made in regard to the action of the Government in the matter, on the assumption that the grant had been diverted to other purposes, were, as on previous occasions and at that time they were explained to be, without foundation.

29. The portion of the revenue set aside to meet the cost, direct and indirect, of famine was first devoted to specific purposes, and shew separately in the accounts, in the year 1881-82. From 1881-82 to the close of the current financial year the aggregate of the sums spent under Famine Relief and Insurance, comes to £7,635,028, which has been devoted to the following objects:—

	£
Famine Relief	112,041
Protective Railways	2,733,979
" Irrigation	1,133,761
Reduction of Debt	3,655,247
Total ...	7,635,028

As the normal grant on this account is £1,500,000 annually, the aggregate would naturally be expected to be £7,500,000 and this sum would have been shown if we had continued to deal with exchange according to the old method. The difference between the present figure of £7,635,028 and £7,500,000 is due to the inclusion in the former sum of exchange on certain expenditure in England and on Public Work stores.

A more important question however, than the specific allotment of the grant in recent years is the extent to which the Government has in practice succeeded in reducing the charge for debt since the policy of increasing the revenues for the purpose of meeting the cost of famine was first originated. The increase of the revenues necessarily improves the position of the the finances *pro tanto*, but in judging of the general effect of the policy of Government many other considerations require to be taken into account. A deficit sooner or later increases the charge for debt, a surplus reduces it.

The fall in exchange has tended steadily to increase the burden of the gold debt on the revenue of India; the construction of Productive Railways and Irrigation Works from Revenue practically reduces the burden of the ordinary debt. The [illegible] question is whether the burden of the debt to balance which great Public Works of a permanent nature cannot be shewn, has increased or diminished. The publication of the accounts of past years in the new form enables us to answer this question with comparative ease.

In 1877-78 the total interest charge on debt of all kinds stood as follows, including exchange:—

	£
Interest on Ordinary Debt uncovered by Public Works	4,799,448
Interest on debt balanced by Capital expenditure of a corresponding amount on Railways	703,753
Interest on debt balanced by Capital expenditure of a corresponding amount on great Irrigation Works ...	621,822
Total	6,125,023

For 1885-86 the account is as follows:—

	£
Interest on Ordinary Debt uncovered by Public Works...	3,859,100
" on debt balanced by Capital expenditure of a corresponding amount on Railways ...	2,655,100
" on debt balanced by Capital expenditure of a corresponding amount on great Irrigation Works ...	966,000
Total ...	7,481,000

These figures shew that, notwithstanding the fact that the fall in exchange has added largely to the burden of the interest charge on the gold debt of India, the charge for debt, which is uncovered by great Public Works, has been reduced since 1877-78 by £940,348

40. The estimate of expenditure on famine insurance for the ensuing year has been reduced from the normal figures of £1,500,000 to £1,363,000, or by £138,700. The reason of the difference is that the Government of India have obtained the sanction of the Secretary of State to deduct from the sum hitherto annually assigned to the Famine Insurance Grant, the interest payable during construction to the Company which has undertaken the construction of the Indian Midland Line; and, should the concession for the construction of the proposed Nagpore-Bengal Railway be hereafter obtained the interest payable during construction to the Company which obtains it will be also charged, if necessary, to this head. These lines form part of the scheme of Protective railways to the completion of which the Famine Insurance Grant is devoted; and it seemed to the Government of India to be immaterial whether a portion of the sums assigned hitherto to that grant were directly expended in the construction of these railways, or whether they were devoted to the payment of interest on the capital expended by Companies during the period of their construction. It was quite clear that without some such arrangement the completion of the scheme of railways would be very considerably retarded; for it was not possible, while maintaining the famine grant at its hitherto figure, to burden the revenues with the charge for interest, which during the estimated five years of construction, would impose upon them a considerable charge. On the other hand, to defer on account of this consideration the construction of these railways is calculated to prolong the dangers and risk which, by devoting to them the proceeds of the Famine Insurance Grant, it is the object of the Government to remove or to lessen within the briefest time possible.

41. The above remarks dispose of the matters referred to in paragraph 28 as especially requiring explanation in connection with the arrangements of the present Budget. They will shew the nature and extent of the charges which we are building up on the basis of the equilibrium left to us by the arrangements of 1882; the sources to which we look to meet them; and the considerations which have been present in our minds while engaged in examining and in working out the problem presented to us for solution by the administrations and engagements of the Government.

42. There are three or four important features, which have no concern with our future prospects, but which are connected with the working of the estimates during 1885-86, which I wish to bring to notice. Of these, the first is the expenditure under Army, to which is to be traced the deficit of the past year. The increase under this head amounted to £3,049,700. The gross Budget figures were £16,674,600. The Revised Estimate is £19,724,300. The increase was mainly due to the preparations for war which were commenced towards the end of 1884-85 and continued during [illegible] the year 1885-86; but increased expenditure was also caused [illegible] of a force to Upper Burma, by the augmentation of the military forces in India, which had only partial effect in 1885-86, and by the Camp of Exercise recently held near Delhi. There was also an addition to the Home charges on account of deferred pay to British soldiers, but, on the other hand, a saving under non-effective charges owing to the abandonment of the system of capitalized pensions payable to the War Office on account of officers and men who have served in India.

As regards the charges in India, the Revised Estimate for 1885-86 amounts to £14,873,400, shewing an excess over the Budget Estimate of £2,711,900. The estimated expenditure during the year on account of war preparations amounts to £2,067,100. A large portion of this, £219,300, is due to the temporary Bolan Railway, £20,500 is on account of a light railway or tramway for use in the Bolan, and considerable sums are for Telegraph and Public Works Department charges. Heavy expenditure was incurred under the heads of Commissariat, Transport, Medical, and Ordance. Under these heads large sums were spent on provisions of all kinds, purchase of transport animals, carts and equipments, clothing ambulance transport, bedding, medical and surgical stores, hospital equipment, ordnance stores, and camp equipage. The purchases of these supplies have been taken into consideration in estimating the charges which will be made next year on account of the departments to which they appertain, and it is hoped that a considerable portion of the supplies and stores which have been laid in will be available for 1886-87. In November 1885, a force of about 9,000 officers and men, subsequently increased to 11,500, was sent to Upper Burma, and £270,000 was estimated on that account on the supposition that the operations would not extend beyond three months; but the increase in the force and various other reasons have combined to render that sum insufficient, and it has accordingly been increased in the Revised Estimate to £390,000, including £80,000 on account of a gratuity to the troops. There have been certain charges (£50,000) [illegible] at Rawal Pindi, while the Camp of Exercise at Delhi, estimated to cost £[illegible]00 has increased the military expenditure. During the year also large sums have been spent on the purchase of additional remounts (90,620) consequent on the re-organization of Royal Horse and Field Artillery Batteries and the augmentation of British and Native forces in India. The increase to the British and Native troops in India, and the increased number of guns for native mountain batteries have also contributed to swell the military expenditure by £151,478, and although only a portion of the expense falls upon the year 1885-86, that portion materially increases the charges of the year; which are further added to by the purchase of additional land for rifle ranges (£6,800) etc. These increases are partly counterbalanced by savings of £143,000 in commissariat and transport, and minor savings in various departments aggregating £25,793.

The Home charge* in the Budget Estimate of 1885-86 amount to £3,572,900 for effective and non-effective services; and in the Revised Estimate to £3,648,800, shewing an increase of £115,900. There is an increase under Stores amounting to £456,700 in consequence of the war preparations. In the non-effective charges there was, however, a decrease of £371,000 under "retired pay, etc., of British Forces, on account of service in India" owing to the abandonment of the system of capitalizing pensions payable to the War Office referred to in the Financial Statement for 1885-86.

*The Home charges are here stated in true sterling, without exchange.

43. The consumption of Salt during the eleven months ending with 31st January 1886 compares as follows with the corresponding figures of the previous year:—

	Consumption March 1st 1884 to 31st January 1885.	Consumption March 1st 1885 to 31st January 1886.	Increase+ Decrease—
	Maunds.	Maunds.	Maunds.
Bengal	9,398,000	9,382,000	— 16,000
Northern India	6,581,000	4,996,000	—1,585,000
Bombay	4,810,000	6,282,000	+1,472,000
Sindh	189,000	206,000	+ 17,000
Madras	6,789,000	6,965,000	+ 176,000
Total	27,767,000	27,831,000	+ 64,000

The increase has been inconsiderable, and contrasts very strikingly with the results of the three previous years, dating from the time when the salt duty was lowered. The increase in the eleven months of the three last years has been—

Eleven months from 1st March 1882 to 31st January 1883 . 1,663,000
Ditto ditto ditto ditto 1883-84 . 973,000
Ditto ditto ditto ditto 1884-85 . 693,000
Ditto ditto ditto ditto 1885-86 . 64,000

The decrease in Northern India is pretty closely balanced by the increase in Bombay, and the falling-off is general. The Provincial figures for the last three years are as follows:—

	1st March 1882 to 31st January 1883.	Increase+ Decrease—	1st March 1883 to 31st January 1884.	Increase+ Decrease—	1st March 1884 to 31st January 1885.	Increase+ Decrease—	1st March 1885 to 31st January 1886.	Increase+ Decrease—
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Bengal	8,723,000	..516,000	8,850,000	..127,000	9,398,000	..548,000	9,382,000	—16,000
Northern India	6,112,000	—66,000	6,449,000	..317,000	6,581,000	..122,000	4,996,000	—1,585,000
Bombay	4,695,000	..381,000	4,789,000	..94,000	4,810,000	21,000	6,282,000	+1,472,000
Sindh	166,000	..18,000	176,000	..10,000	189,000	13,000	206,000	+17,000
Madras	6,405,000	..801,000	6,800,000	..395,000	6,789,000	11,000	6,965,000	+176,000
TOTAL	26,101,000	+1,663,000	27,074,000	+973,000	27,767,000	+693,000	27,831,000	+64,000

The materials for forming an opinion on the causes of the falling-off in salt are not at present available, and it would be inexpedient to attach much importance to the results furnished by a single year, or to hazard conjecture at present on the point, beyond observing that the decrease is probably in considerable measure due to the periodical oscillations which are known to be a feature of the salt trade. At the same time, any falling-off in the consumption of salt requires to be carefully watched, in view of the fact that the reduction of the duty in 1882 rested wholly on the assumption that the supply of salt available at the rate of duty then existing was insufficient, and that a reduction in that rate would lead to a large and steadily progressive consumption.

44. The net import of gold into India has also fallen off very considerably in 1885-86, silver having correspondingly increased—

YEAR.	GOLD. Imports.	Exports.	Net imports.
	Rs.	Rs.	Rs.
1881-82	4,85,63,920	1,24,078	4,84,39,842
1882-83	5,09,51,351	16,42,639	4,93,08,71[illegible]
1883-84	5,16,94,[illegible]68	69,517	5,16,25,051
1884-85	4,77,81,724	10,62,359	4,67,19,365
1885-86 (10 months)	2,56,08,051	29,78,561	2,26,29,490

YEAR.	SILVER. Imports.	Exports.	Net Import.
	Rs.	Rs.	Rs.
1881-82	6,46,63,889	1,08,73,390	5,37,90,499
1882-83	8,3[illegible],80,218	87,77,7[illegible]5	7,48,02,2[illegible]
1883-84	7,40,85,065	1,10,33,554	6,30,51,511
1884-85	9,11,00,254	1,86,43,941	7,24,56,313
1885-86 (10 months)	10,12,12,490	74,34,373	9,37,78,117

The great rise during 1885-86 in the value of gold in relation to silver, or in other words, the dearness of gold, and the short drawings of the Secretary of State, account probably for a part of the falling off in gold, and for the increase in silver. We have, however, at present, no means of judging fully of the causes of this marked decline.

45. On the 31st March 1885, the number of depositors in District and Presidency Savings Banks was 95,366, against 91,981 on the same date of the previous year, or shewing an increase of 3,385 depositors. The increase occurred as under—

	Europeans and Eurasians.	Natives.	Total.
31st March 1884	20,037	71,944	91,981
31st March 1885	20,330	75,036	95,366
	293	3,092	3,382

The balance at the credit of the depositors on the 31st March 1885 was £3,058,998 against £3,011,721 on the corresponding date of the previous year, or shewing an increase of £47,277.

On the 31st March 1884 the total number of Post Office Saving Bank accounts was 84,848, but it increased to 122,599 on the 31st March 1885, *i.e.*, by no fewer than 37,751 accounts. The balance at credit of depositors increased during the year by £592,800, as under:—

	Balance at the credit of Depositors.
	£
On 31st March 1884 ...	751,400
On 31st March 1885 ...	1,344,200
Increase.. ...	592,800

The increased occurred in the following proportions among the Europeans and Eurasians and the Natives of this country—

NO. OF ACCOUNTS.

	Europeans and Eurasians.	Natives.	Total.
	No.	No.	No.
On 31st March 1884..	8,410	76,438	84,848
On 31st March 1885..	13,355	109,244	122,599
Increase....	4,945	32,806	37,751

BALANCE AT CREDIT OF DEPOSITORS.

	Europeans and Eurasians.	Natives.	Total.
	£	£	£
On 31st March 1884..	127,300	624,100	751,400
On 31st March 1885..	233,500	1,110,700	1,344,200
Increase.....	106,200	486,600	592,800

On 31st March 1885, the total balances in Savings Banks of all classes came to £4,687,082. The latest returns of the current year give a total balance of £4,929,582, and this amount will doubtless be considerably exceeded before the close of the year. The success which has marked the establishment of Post Office Savings Banks, coupled with the fact that the Post Office organisation is more widely spread and more convenient for the public than the Treasury system, has led the Government to consider the expediency of continuing in the same place and for the same purpose the dual system of the District and the Post Office Savings Banks. The result of this consideration has been the issue of orders directing the amalgamation of the District and the Post Office Savings Banks, and the closure of District Savings Banks as separate institutions from 1st April 1886. The balances at credit of District Savings Banks will be transferred to Post Office Savings Banks, and it has been decided that no new accounts shall be opened in any District Savings Bank after the receipt of the Government Resolution of the 4th January 1886 containing orders on the above points. The orders referred to have not yet been made applicable to District Savings Banks in the Madras and Bombay Presidencies, where the Presidency Banks have the management of the accounts under agreement with the Government. Intimation has, however, been sent to the Governments of Madras and Bombay to apprise the Presidency Banks of the intention of the Government to close the District Savings Banks at an early date.

46. In paragraph 20 of the Financial Statement for 1885-86, reference was made to the scheme of Life Insurance which was announced by my predecessor, Sir Evelyn Baring, in his Budget Statement of 1882-83, and which was introduced for the benefit of the employés of the Post Office Department from 1st February 1884. When the Financial Statement for 1885-86 was made, sufficient time had not elapsed to enable the Government to form an opinion as to the measure of success which the scheme of Life Insurance was likely to attain. The Director-General of the Post Office has since reported on the working and progress of the Life Insurance scheme from its commencement on the 1st February 1884 to the 31st March 1885, covering the period of the first fourteen months of its existence. This report shews that the [illegible] 1885 was [illegible] a total value of Rs. 8,08,225 or an average of [illegible] for each policy. [illegible] lapses or policies [illegible] aggregate amount assured stood at Rs. 5,47,575 on the 31st March 1885. The scheme of Life Insurance would seem to have made good progress in the Postal Circles of Bengal, Madras, Bombay, and Assam. The number of policies taken out in the Bengal Circle was 91, in Madras 73, in Bombay 52, and in Assam 43. In other parts of India, the scheme at present is little appreciated. Of the total number of policies effected, 41 were for Europeans and Eurasians, and 357 for Natives.

The scheme of Life Insurance provided three ways of insurance: (1) by a single payment; (2) by a monthly payment, until the person insured reached the age of either 50 or 55; (3) by a monthly payment during the life of the person insured, and two kinds of monthly allowances, viz., "immediate" and "deferred."

The system of monthly allowances does not seem to have found favour at all, as only four monthly allowances of the of the aggregate monthly income of Rs. 18 were purchased during the period; two of which were immediate monthly allowances, and two deferred. But the system of Life Insurance has, it would appear, attained a fair measure of success. On the margin is given an abstract shewing the strength of the Postal Department on the 31st March 1885, and the number of policies taken out by the several classes into which the postal officials are divided, with the percentage of lives insured in each class. Out of a total of 37,646 employés in the Postal Department, no less than 25,850 belonged to the grades of postmen runners, and boat-men, whose means leave but small margin for saving: 44 postmen and 11 members of the road establishment insured their lives.

On 31st March 1885.

Postal Officials.	No.	No. of Life Insurance Policies taken out.	Percentage.
Superintendents and Inspectors.	332	38	11·44
Post Masters, Deputy Post Masters, and Village Post Masters.	4,937	123	2·49
School Masters and other extraneous agencies ...	1,221	...	...
Clerks	4,909	177	3·60
Postmen, village postmen, &c....	13,437	44	·33
Road establishments ...	12,413	11	·09
Signallers, clerks, &c., in combined offices.	397	5	1·26
TOTAL...	37,646	398	1·06

From 1st April 1885 to 31st January 1886, the additional number of policies issued were 140, of which the aggregate value was Rs. 1,55,450.

47. The following paragraphs contain explanation on some of the more important differences between Revenue and Expenditure in the years 1885-86 and 1886-87. In the former year, the comparison is between the Budget Estimate of 1885-86 and the Revised Estimate for 1885-86; in the later year, the comparison is between the Budget Estimate of 1886-87 and the Revised Estimate of 1885-86. It was said in last year's Financial Statement that the explanation given under this head would in future be fewer and more summary. The items included in the following explanation are:—

1885-86 (REVENUE).

	Increase.	Decrease.
	£	£
Land Revenue	59,200	...
Opium	...	110,800
Salt	...	90,300
Mint	142,600	..
State Railways	615,000	...
Guaranteed Companies ..	284,000	...

1885-86 (EXPENDITURE).

	Increase.	Decrease.
	£	£
Land Revenue	..	58,800
Opium	630,800	...
Provincial Rates	..	66,400
General Administration	98,000	...
Law and Justice	...	95,300
Political	463,200	...
State Railways...	210,700	...
Buildings and Roads (Civil Works)	...	430,300

Land Revenue (I): Increase £59,200. This is the net result of variations in the several Provinces, the principal of which are—Decrease in British Burma (£24,000), increase in Bengal (£80,000), decrease in Madras (£68,800), and increase in Bombay (£38,100).

The decrease in Burma is due to delays in collection owing to the present disturbed condition of the country.

In Bengal the increase is on account of recovery of arrears.

The reduction in Madras is attributable to the unfavourable season of 1884-85 having been followed by the complete failure of the early monsoons in several of the districts in 1885-86. In the former year a large amount of revenue was suspended owing to the partial failure of crops, credit being taken in the Estimate of 1885-86 for the collection of the arrears; but owing to a deficient rain-fall the expectations in respect of recovering arrears have not been realised.

Of the increase in Bombay, £35,300, expected as rent of resumed police service lands and service commutations, is nominal, as it is counterbalanced by an equivalent increase of expenditure under 4, Assignment and Compensations, and 20, Police. The balance represents expected general improvement in the collections of the year.

Opium (II); Decrease £110,800. Of this decrease, £80,000 occurs under Bombay, and is due to the exports of Malwa opium during the year having fallen short of the estimate. Under Bengal there is a decrease of £26,300, resulting from the sales having produced an average of Rs 1,234-10-6 per chest against Rs 1,236-11-6, the figure taken in the estimate, and the short receipts under Opium issued to the Excise Department, and under Miscellaneous Opium receipts.

Salt (III); Decrease £90,300. This decrease is the net result of the following differences:—

	Increase.	Decrease.
India General	......	365,900
Central Provinces	26,100	......
British Burma	......	900
Bengal	......	40,000
Madras	......	45,300
Bombay	335,700	......
	361,800	452,100

The decrease under India general and the increase in Bombay are due to the same cause, *viz.*, the raising of the price of salt at Sambhar from 2½ annas to 8 annas a maund in order to prevent exhaustion of the stock in hand. The stock in hand was very low owing to an unfavourable season for manufacture in 1884-85. The raising of the price led to a reduction in the consumption of Sambhar salt, its place being taken by Baragara Salt from Bombay. The increase under Central Provinces represents receipts on account of Baragara Salt Revenue paid into the Central Provinces instead of into Bombay Treasuries. This figure must be taken with the figure under Bombay in determining the effect of diverting the salt trade from Northern India to Bombay.

In Bengal the decrease has occurred through the cessation of manufacture in the 24-Pergunnahs owing to accumulation of stocks. The reduction in Madras is partly due to a wider extension of the credit system, which throws part of the revenue of one year into the next and to the substitution to a greater degree than was anticipated, of the excise for the monopoly system, by which both the expenditure and revenue sides of the accounts are relieved, the one of the cost of manufacture and the other of the selling price.

Mint (XV); Increase £142,600, due to higher receipts from seignorage duty on coining silver and from gain on copper coinage resulting from a greater amount of copper coin passing into circulation than was anticipated at the time the Budget was framed.

State Railways—Gross Traffic Receipts (XXVI); Increase £615,000. This is the net result of a series of figures of which the principal are, an increase of £150,000 in the East Indian Railway, of £175,000 in the Rajputana-Malwa State Railway, of £15,000 in the Northern Bengal State Railway, of £252,000 in the Bengal Central Railway, and of £402,[illegible] in the North-Western Railway. As a set-off against these are decreases of £33,000 in the Burma State Railway, of £97,500 on the Eastern Bengal, £11,000 in the Tirhoot, and £25,000 in the Cawnpore-Achnera Railways, and of £11,200 in the Umeria colliery. The increase in the East Indian and Northern Bengal Railways are due to the improvement of traffic since the Budget was prepared. The North-Western Railway was constituted, on the 1st January 1886, by the amalgamation of the two sections of the Punjab Northern State Railway, the Indus Valley State Railway, and the southern section of the Sind-Pishin Railway, with the Sind, Punjab, and Delhi Railway, which became the property of the State from that date; and the accounts and estimates, which were hitherto dealt with separately for each section, are now prepared for the entire railway system. The revised estimate provides for the earnings of the old Sind, Punjab, and Delhi Railway for the last 3 months of the year, and for the earnings of the other lines for the whole year. The increase is due to the traffic arising from the Rawal Pindi Durbar, and extensive military preparations, during the earlier months of the year; to the large quantities of material carried for the Frontier Railways; and to an improvement in the wheat traffic. The Bengal Central Railway is brought under State Railways, for the first time, under a new arrangement entered into with the Company. No provision was made in the Budget estimate for receipts from this Railway, because of its having been previously classified as a subsidized railway; the present increase, therefore, represents the estimated gross earnings of the line. The decrease in the Burma State Railways is the result of the generally unsettled state of the country, and also of the crops having suffered during the past season. In the Eastern Bengal Railway, the decrease is mainly due to the loss of traffic in consequence of breaches in the line in September 1885, and the reduction in rates forced by the competition of the Steamer Companies;—in the Tirhoot State Railway to the failure of the crops in 1885, and to a portion of the Kosi extension not being opened for traffic, as anticipated;—in the Cawnpore and Achnera State Railway chiefly to loss of traffic occasioned by breaks which occurred on the Railways;—in the Umeria colliery to the difficulty of placing the coal in the market, owing to the absence of means of communication with the Railway systems.

Guaranteed Companies—Net traffic receipts (XXVII); Increase £284,000. This is the net outcome of the following figures:—

	Increase.	Decrease.
	£	£
Madras Railway	45,000	...
South Indian Railway....	...	17,500
Bombay, Baroda, and Central India Railway	20,000	...
Great Indian Peninsula Railway	120,000	...
Oudh and Rohilkhund Railway	...	31,000
Sind, Punjab, and Delhi Railway	147,500	...

Land Revenue (3); Decrease £58,800. This is the result of increases and decreases in the various provinces. The chief increase occurs in the Punjab followed by decreases in India general, in the Central Provinces, in the North-Western Provinces and Oudh, and in Madras. The increase in the Punjab is partly nominal, and is due to payments on account of Patwaris being shown under this head set off by corresponding credits under Provincial Rates where the fees realised on account of Patwaris are credited. The decrease under India general is also partly nominal, being due to a transfer to General Administration of the portion of a Collectors' establishments on account of Local Funds. The decrease in the Central Provinces occurs in Survey and Settlement charges, and that in the North-Western Provinces and Oudh chiefly in allowances to district and village officers. In Madras the decrease amounts to £55,400, and is principally due to the expected revision of the Revenue establishments provided for in the original estimate not being carried [illegible]

Opium (4); Increase [illegible] season 1884-85 having proved larger than was anticipated when the Budget estimate for 1885-86 was framed.

Provincial Rates (8); Decrease £66,400. This arises principally in the Punjab, and is nominal, being the result of the transfer of charges on account of Patwaris from Provincial rates to Land Revenue and general administration.

General Administration (18); Increase £98,000. Of this increase £50,300 arises in India, £26,900 in England, and £20,800 in exchange. The principal increases in India occur in the Central Provinces, in the Punjab, and are nominal, being due to the adjustment against this head in the Revised Estimate of Patwari charges for which provision was made in the Budget Estimate under 3, Land Revenue, in the case of the Central Provinces, and under 8, Provincial Rates, in the Punjab.

Law and Justice (19); Decrease £95,300. The decrease is general, and is due principally to a lower convict population and to restricted jail manufactures during the year.

Political (25); Increase £463,200. The increase occurs chiefly in India general, in the Punjab, and in Bombay. The largest increase is in India general, and amounts to £409,900. Of this £200,000 are due to extra subsidies sanctioned for the Amir of Afghanistan, £190,100 to the Afghan Delimitation Commission, and £14,900 to presents made to Native Chiefs. In the Punjab the increase amounts to £34,500, of which £28,900 are due to the Rawal Pindi Darbar, and £6,000 to the Gilgit and Kashgar missions, followed by petty decreases under other heads. The increase in Bombay arises principally from provision having been made under this head for expenditure against the revenue of Balhar Berbera credited under Miscellaneous.

State Railways—Working Expenses (38); Increase £210,700. The increase is the result of a series of figures of which the following are the principal items:—

	Decrease.	Increase.
East Indian Railway	36,500	...
Rajputana-Malwa Railway	...	42,500
Nagpur and Chattisgarh Railway.	...	18,000
Eastern Bengal Railway	...	50,000
Bengal Central Railway	...	56,500
North-Western Railway	...	40,000

Buildings and Roads—Civil Works (42); Decrease £430,000. This is principally due to the restriction of expenditure on Public Works in consequence of the orders issued in Finance Department Resolution No. 552, dated 29th April 1885, regarding reduction of expenditure by Local Governments and Departments in view of the expenditure on military preparations.

BUDGET 1886-87 COMPARED WITH THE REVISED 1885-86.

48. The items of difference in the year 1886-87 on the Revenue and Expenditure Account selected for explanation below are—

1886-87 (Revenue).	Increase.	Decrease.
	£	£
Land Revenue	366,900	...
Opium	312,900	...
Salt	82,800	...
Forest	101,000	...
Mint	...	86,500
State Railways (Gross Earnings)	1,036,100	...
Guaranteed Companies (Net traffic receipts)	...	510,500
Buildings and Roads (Military Works)	147,200	

1886-87 (Expenditure)	Increase.	Decrease.
	£	£
Land Revenue	203,200	...
Opium	...	459,700
Telegraph	...	111,300
Law and Justice	125,100	...
Police	174,600	...
Marine	131,500	...
Education	78,600	...
Construction of Railways (Revenue)	...	521,900
State Railways (Working Expenses)	829,000	...
Buildings and Roads (Military Works)	158,700	...
Buildings and Roads (Civil Works)	587,700	...

Land Revenue (I); Increase £366,900. An increase of £546,000 occurs under British Burma, of which £515,000 represents revenue expected from Upper Burma. The balance of the increase is due to the expected realization of the arrears of revenue in 1885-86, to improved receipts expected from rent of fisheries on resumption of trade with Upper Burma, and from the capitation tax owing to ordinary development of population. The chief decreases are £129,400 in Bombay, £54,200 in Bengal, and £24,500 in Madras, and are almost entirely ascribable to collections of arrears [illegible] variations under the remaining provinces call for no special remark.

Opium (II); Increase £312,900. The Budget provides for the sale of 55,500 chests of Bengal opium in 1886-87 against 50,994 chests, the quantity sold in 1885-86, and taken credit for in the Revised Estimate of that year. After allowing for the probable effect on the Malwa opium trade of increased sale of Bengal opium, and taking into account the credits under Opium expected in the Punjab owing to its supply of opium being in future obtained from the Benares Factory instead of from Malwa direct, it is expected that the revenue in 1886-87 will show an increase of £312,900 compared with the amount provided in the Revised Estimate.

Salt (III); Increase £82,800, being the net result of the following variations:—

	Increase.	Decrease.
	£	£
India General.	361,700	...
Central Provinces	5,900	...
British Burma	15,900	...
Bengal	2,000	...
Bombay	...	305,700
Total ...	3[illegible],500	305,700

The Budget Estimate for 1886-67 provides for a moderate increase over the Revised of 1885-86, which was below the original estimate by £90,300. The increase of £364,700 in Northern India is based on the expectation that the consumption of Sambhar Salt, which fell off considerably in 1885-86 owing to a restricted supply, will regain its normal dimensions. The expected return of the Northern India Salt trade to its old channel brings about the reduction of £305,700 under Bombay, as there will necessarily be a reduction in the consumption of Baragara Salt, which temporarily took the place of Sambhar Lake Salt. The increase of £15,900 in British Burma represents increased Revenue expected from Upper Burma.

Forest (IX); Increase £101,000. The principal increases are British Burma £72,200, Bengal £15,000 and Punjab £10,500. The increase in British Burma is owing to the provision of £90,000 for Upper Burma, the Estimate for the Province proper being fixed at £17,800 below the Revised in consequence of the low range of prices prevailing for teak timber and reduced production in the Tenasserim Circle. In Bengal the increase is on account of expected larger sales. In the Punjab the provision of increased facilities of transport is leading to an expansion of revenue.

Mint (XV); Decrease £86,500. The year 1885-86 was one of very heavy imports of silver into India. It is not expected that the imports in 1886-87 will equal those of the preceding year, and a lower figure has consequently been adopted for seignorage duty for coining silver.

State Railways (Gross Earnings) (XXVI); Increase £1,036,100. The Budget Estimate of 1886-87 provides for an improvement of £1,036,100 compared with the Revised Estimate of 1885-86. This improvement is general, as every railway, with the exception of the North-Western Railway, expected to earn more in 1886-87 than in the previous year. This railway is expected to earn £367,500 less in 1886-87 than in 1885-86, as the heavy traffic in Government stores is not likely to continue. The apparent increase of £700,000 in the Budget Estimate, as compared with the Revised Estimate of the current year, is due to the revenue of the old Sind, Punjab and Delhi being shown under this head for the whole year instead of three months only. The main increases are—

	£
(1) East Indian Railway..	50,000
(2) Umeria Colliery	22,500
(3) Burma State Railways	23,000
(4) Eastern Bengal Railway	97,500
(5) Tirhoot State Railway	12,500
(6) Naraingunge-Dacca-Mymensingh Railway	23,500
(7) North-Western Railway	700,000
(8) Bellary-Kistna Railway	11,500
(9) Southern Mahratta Railway	60,000

Guaranteed Railways (net traffic receipts XXVII); Decrease £510,500. This reduction is in large part nominal, as it is due to the inclusion under this head in the Revised Estimate of 1885-86 of £467,500 as net receipts of the Sind, Punjab, and Delhi Railway, for the first nine months of the year. Excluding, therefore, the Sind, Punjab, and Delhi Railway, which became a State Railway from the 1st January 1886, the rest of the differences are given below—

	Increase.	Decrease.
	£	£
Madras Railway	...	45,000
South Indian Railway	3,500	...
Bombay, Baroda, and Central India Railway	5,000	...
Great Indian Peninsula Railway	...	50,000
Oudh and Rohilkhund Railway.	43,500	...

Buildings and Roads.—Military Works (XXX)—The Budget Estimate of 1886-87 shows an increase of £147,200, the result of the following differences:—

	£
India General ...	+150,000
Bombay ...	—2,800

The increase is due to an expected payment by His Highness the Maharaja Scindia in 1886-87 of Rs. 15,00,000 as compensation for the Cantonment buildings at Morar. The decrease is chiefly due to the exclusion from the Budget Estimate of 1886-87 of abnormal items brought to credit in 1885-86.

Land Revenue (3); Increase £203,200. The increase is general, and the principal items are British Burma £85,000, Bengal £46,300, Punjab £21,100, Central Provinces £19,100. The increase in British Burma is due to the provision made for extra establishment and collection and other charges necessitated by the annexation of Upper Burma. In Bengal the excess is chiefly under Revenue Surveys, and is owing to extra demarcation work to be undertaken in the Mozufferpore District. For the Punjab the Budget Estimate of 1885-86 is reproduced for all the heads of expenditure except allowances to village officers, against which extra provision is made to meet the cost of extending to new districts the system of paying patwaris' establishments from fees credited to Government. The increase on this account is therefore nominal, as it follows an increase of revenue to a corresponding extent. The increase in the Central Provinces is in consequence of the appointment of extra settlement establishments to undertake the revision of the settlement of the Province.

Opium (4); Decrease £459,700. In the Revised Estimate £63,000 has been provided for in excess of the Budget Estimate to meet the cost arising out of the abnormally large outturn of the past season. For 1886-87 the estimated expenditure has been fixed for a smaller outturn of opium.

Telegraph (16); Decrease £111,300. Compared with the Revised Estimate for 1885-86, the Budget Estimate for 1886-87 shows a decrease of £111,300, made up as follows:—

	Increase.	Decrease.
	£	£
India	49,900	...
England	...	124,600
Exchange	...	36,600
Total...	49,900	161,200
	111,300	

[illegible] may be further subdivided as follows:—

	£	£	£
Indian Telegraph	+49,800	—46,000	+3,800
Indo-European Telegraph	+100	—78,600	—78,500
Exchange	...	...	—36,600
Total...	+49,900	—124,600	—111,300

In the Indian Telegraph the increase in the number of combined offices has led to a larger provision for Capital expenditure in 1886-87, but on the other hand the extensions will be fewer, and the provision for English stores has been much reduced. The increase is also due to extra provision for establishment on account of progressive salaries, an increased number of signallers, and increased rates of pay to certain classes of officers; and for tools and plant to meet the requirements of new offices.

The decrease on the Indo-European Telegraph occurs chiefly in England, and is due to the expenditure during the current year being very large on account of the new Persian Gulf Cable between Jask and Bushire.

Law and Justice (19); Increase £125,100. The principal increase is £63,900 in British Burma, of which £58,000 is provided for Upper Burma as under:—

	£
For Criminal Courts	38,000
" Jails	20,000

The balance is partly on account of the appointment of an additional Recorder, and partly to meet extra expenditure expected in consequence of an increase to the convict population of the Province.

The chief reasons for the increases in the other Provinces are as follow:—

In the Punjab, owing to important changes in the scale of Judicial establishments; Madras, to the proposed entertainment of departmental jail guards in lieu of Police guards; and in the Central Provinces, to the reorganisation of the Judicial Department and the restoration to the Province of a Deputy Commissionership of the 1st grade withdrawn in 1878.

Police (20); Increase £174,600. This is composed chiefly of £139,900 in British Burma and £25,200 in Bombay. Of the increase in British Burma £130,000 is provided for Upper Burma and the balance to meet extra expenditure on establishments and equipments of the District Executive force. The increase in Bombay is due to the transfer of the cost of Excise Police to this head and to the entertainment in the ensuing year of additional police sanctioned.

Marine (21); Increase £131,500. This is divided as follows: India £39,700. England £66,900, Exchange £24,900. Of the increase in India £15,000 is provided for the cost of three steamers and six launches for Upper Burma and the balance for certain important works to be undertaken in the Kidderpore Dockyard for State Railways and the Forest Department and for new boilers for the Irrawaddy. The increase in England is intended to meet the cost of a new vessel and increased demands for stores for India.

Education (22); Increase £78,600. This is made up of increases in all the Provinces except Madras, and follows the special reductions made in the previous year by reason of financial pressure. The principal increase is £32,000 in Bombay, and is due to certain special grants-in-aid, and to increased expenditure on the Guzerat and Sindh Colleges. The variations in the other Provinces are unimportant.

Construction of Railways (charged against Revenue in addition to that under Famine Insurance) (36); Decrease £521,900. The Revised Estimate for 1885-86 provides for outlay as follows:

	£
Imperial	500,000
Provincial	131,100
	631,100

In the Budget Estimate for 1886-87 no provision has been made under Imperial, owing to the decision of Government that expenditure on Frontier Railways should cease to be a charge against Revenue, and should be met from borrowed capital. £109,230 are provided for outlay under Provincial, of which £102,900 are for expenditure on the Lucknow-Sitapore-Kheri Railway, and the balance on other Provincial lines under construction.

State Railways (Working Expenses) (37); Increase £829,000. The principal increases are as follows:—

Rajputana-Malwa Railway, £30,000 due to a provision of £20,000 on account of Income-tax, and to an increase of £10,500 in the provision for payment to the Bombay, Baroda, and Central India Railway on account of surplus profits.

Umeria Colliery, £12,500, to cover the cost of the increased output expected in 1886-87. Owing to the Railway to the Colliery being opened in the year the demand for coal is expected to increase considerably.

Naraingunge-Dacca-Mymensing Railway, £14,500. To provide for working the entire length of the line which was opened to traffic on the 15th February 1886.

North-Western Railway, £525,000. The Revised Estimate for 1885-86 provides for the working expenses of the Sind, Punjab, and Delhi Railway for the last quarter of the year only. The Budget Estimate for 1886-87 includes the transactions of the whole year, and this fact accounts for the increase.

Southern Mahratta Railway, £42,500, due to provision being made for working an average open mileage of 505 miles, as compared with an average of 291 miles opened during 1885-86.

Buildings and Roads.—Military Works (44): Increase £158,700. This is chiefly due to a special provision of £150,000 for additional military accommodation rendered necessary by the increase to the Indian Army. £4,600 have also been provided for the new Pay and Pension Offices at Bombay.

Buildings and Roads.—Civil Works (45); Increase £587,700. The increase may be divided as follows:—

	£
Imperial	282,400
Provincial	243,600
Local	61,700
	587,700

The increase under Imperial is chiefly due to the following special grants sanctioned for 1886-87:—

	£
Frontier Roads	200,000
Civil Works in Upper Burma ...	100,000

The increase under Provincial arises from increased assignments having been sanctioned for outlay on Public Works in Bombay and Bengal and from provision having been made in Madras for the construction of a number of Civil buildings, principally Collectors' and Tehsildars' Offices and Court-houses, urgently required in the Presidency. Under Local the increase is generally ascribable to large assignments having been made available for expenditure, 1886-87.

WAYS AND MEANS.

49. In the Financial Statement for 1885-86 it was anticipated that the year 1885-86 would open with a balance in the Indian Treasuries of £11,920,026, that the Secretary of State would draw £13,773,700 (true sterling) during the year, and that the year 1885-86 would close on 31st March 1886 with a balance in the Indian Treasuries of £10,204,526.

The opening balance of 1885-86 proved to be £12,540,532. The heavy expenditure incurred in 1885-86 on account of war preparations and other causes of less importance made it necessary for the Secretary of State to reduce the total amount of his estimated drawings, and they will now probably amount, for the whole year 1885-86, to only £10,492,800 (true sterling); the year is expected to close with a balance of £12,401,932.

A loan for Public Works and for the discharge of the Indian Transfer Loan on 25th April 1886, as well as for paying off certain Eastern Bengal Railway debentures, will be required during the year, and will probably be raised in London; but the Government of India also intends to raise a loan of about 120 lakhs of rupees in India in order to meet the cost of construction of the Calcutta and Bombay Docks. The latter loan is raised under the orders of the Secretary of State for India. Although the intentions of Government in regard to borrowing are as now explained, it will of course be understood that, according to the usual custom, no pledge is, or can be, given regarding time, place, or amount of borrowing.

The Secretary of State is expected to draw during the course of 1886-87 £13,331,400 (true sterling), and the aggregate balance in the Indian Treasuries at the close of the year 1886-87 is expected to be £10,617,432, irrespective of any balance of the loans for the Calcutta and Bombay Docks which may not have been withdrawn from the Public Treasury on 31st March 1887.

50. The following is a summary of the chief points in the foregoing Statement:—

The accounts have been recast with the object of distributing exchange among the different heads to which it appertains; exchange is calculated on the basis of the actual rate obtained by the Secretary of State for bills and transfers sold during the year, and the general account for India and England is now essentially a silver or rupee account.

The uncertainty in respect of exchange makes it impossible to assure, or to take effective measures for maintaining, equilibrium between Revenue and Expenditure.

The Accounts of 1884-85 show a deficit of £386,446, according to the revised form of account. The deficit of £716,200 shown in the Revised Estimates of 1884-85 according to the old system of account would now, according to that form, be reduced to £149,735

The Revised Estimate of 1885-86 shows a deficit of £2,890,800. This deficit is wholly due to war preparations during that year, to increased political expenditure, and to the expedition to Burma.

The Estimates for 1886-87 give a surplus of [illegible] They include a [illegible] from the surplus of Provincial Revenues during the year. The expenditure connected with increase to the army, and with the construction of Military Railways and Works, and the provision of corresponding resources, make the Budget for 1886-87 a new departure. There are good grounds for believing that the coming year has been sufficiently provided for; but greater experience must be acquired before the limits of the resources to be found in view of the increased expenditure are definitely fixed.

The Income-tax is estimated to yield a gross return of £1,458,100, and to effect a net improvement in our financial position of £765,100. The Railways show considerably increased receipts, but the net loss on the whole Railway system is greater in 1886-87 than in previous years, owing to the activity which is being shown in the construction of works by the State, or by Gauranteed Companies.

The prospects of the opium crop are very good. The reserve expected at the close of the year amounts to 29,200 chests. The price of Bengal opium during 1886-87 has been taken at Rs. 1,200 per chest. The net Opium Revenue of 1886-87 has been taken at £6,577,100. The new Opium Convention with China will probably take effect during the ensuing year. Due notice will be given of the amount of Bengal Opium to be sold in 1887.

The net Army expenditure for 1886-87 in India and in England is estimated at £17,424,300, being an increase of £1,613,500 over the Budget Estimates of 1885-86; the increase is partly due to the fall in the rate of exchange. The estimated additional Military expenditure to be incurred in subsequent years is £656,900.

Expenditure under the Famine Insurance grant of 1885-86 amounted to £1,500,000. In 1886-87 it is estimated at £1,361,300; £138,700 having been assigned to payment of interest during the ensuing year to Indian Midland Company.

Salt shows a very marked falling-off in 1885-86; the increase in consumption in that year over the preceding year being 64,000 maunds only, as against corresponding increases of 1,663,000, 973,000 and 693,000 maunds respectively in 1882-83, 1883-84, and 1884-85.

There was a considerable falling-off in the import of gold, and an increase in the import of silver in 1885-86.

District and Post Office Savings Banks will be amalgamated from April 1st, 1886. The Post Office Insurance Scheme, introduced in February 1884, is giving good results.

[illegible] expected to be £12,401,932, and the closing balance be £10,617,432, exclusive of any balance of the Dock loan undrawn at that date.

It is intended that the Public Works loan, as well as the money required for paying off certain existing debt, should be raised in England this year, and a loan of about 120 lakhs of rupees will probably be raised in India to provide funds for the construction of docks at Bombay and Calcutta. The arrangement is made under the orders of the Secretary of State. No pledge as to time, place, or amount of borrowing can be given.

A. COLVIN

March 24, 1886.

THE WEST-END RIOTERS.

◆

WILLIAM PAVIER, 23, tailor; Samuel Beechcroft, 30, painter; John Gray, labourer; Walter Parkinson, 33, labourer; William Savory, 26, painter; James Golliker, 42, shoemaker; Daniel Golliker, 20, labourer (father and son); and Thomas Dent, 33, labourer, who have been convicted on charges arising from the riot and pillage on Monday, the 8th of February, were brought up for judgment on March 3. Upon the prisoners being placed in the dock the Assistant Judge said:—

Savory, I will deal with your case first. You have been convicted of having broken and entered Mr. Wells shop in Oxford-street and stolen from it valuable plate on the afternoon of Monday, the 8th of last month, and you have also been convicted of having violently assaulted three police-constables while in the execution of their duty on that afternoon. The blow you struck the constable Wright on the head with a stick felled him to the ground, and we have it on the evidence of the surgeon that he was seriously injured. There can be no doubt that you took part in those wanton and savage acts of violence and pillage which marked the progress of the mob at the West-end on that day. Men of your stamp who have thus been proved to have participated in the gross outrages which characteriad that scandalous riot must be made to feel the hand of the law heavy upon them. I hope your sentence will be an example to other workingmen who may be disposed to join in those so-called popular demonstrations, which, as thes must know full well, have a natural tendency to result in tumult and disorder, and are used by thieves and ruffians as an occasion for plunder and a wanton destruction of property. There are circumstances in your case, as in some of the other cases before us, which make the case now devolving upon the Court a very painful one; I have not overlooked those circumstances. I am not insensible to them, and I shall not forget them. The sentence upon you is that you be kept in penal servitude for five years.

Samuel Beechocrft you also have been shown to have been engaged in reckless and destructive acts of violence upon this occasion, and some stolen property, although of trifling value, was found in your possession. You were one of those who smashed the windows of Messrs. Marshall and Snelgrove's shop, and it was made clear that you had come with the other rioters for some distance before you reached that part of Oxford-street were the police first made their appearance upon the scene. You will be imprisoned under each of the indictments against you for 18 months in concurrent sentences, and during that time kept to hard labour.

John Gray, in your case I have to obeserve that you were convicted of felony last July, and then sentenced to two months' imprisonment with hard labour. You were caught on this evening endeavouring to dispose of a silver sugar basin, which the jury have found you stole from Mr. Well's shop in Oxford-street on that day; and there is conclusive evidence to show you that you were in the mob from the time it left Trafalgar-square until it reached the prosecutor's premises. Had any sort of direct presonal violence been proved against you, I should have sentenced you to penal servitude. You will be imprisoned and kept to hard labour for 18 calendar months.

Thomas Dent, we have next to deal with your case, and one is sorry to see a working man who had hitherto deservedly borne a good charcter standing were you now do. But you had not the excuse of being one of the "unemployed." You had been for a long time past in receipt of good wages, and you had not suffered in any way from the prevailing industrial depression. Yet you came all the way from Tottenham for the purpose either of joining an assemblage of labourers out of work or a meeting of men calling themselves Social Democrats—for unfortunately there were gatherings of both classes in Trafalgar-square on this day—and you carried home with you valuable articles of silver plate property which you had stolen. You will be imprisoned and kept to hard labour for twelve calendar months.

Daniel Golliker.—You stand convicted of the larceny of a valuable opal and diamond ring—a larceny committed during the riot. You will be imprisoned and kept to hard labour for 18 calendar months.

William Pavier you also have been convicted of larceny committed in Oxford-street on this afternoon. Your sentence is six months' hard labour.

James Goliker and Walter Parkinson, you may well congratulate yourselves that you were not present at the riotous and felonious proceedings which we have had to notice in dealing with the prisoners jointly indicted with you, and I am glad to find that you had both hitherto borne good characters. But you have been justly convicted of having feloniously received portions of property stolen in the course of this deplorable breach of the public peace. You will each of you be imprisoned and kept to hard labour for three calendar months.

MR. GOSCHEN ON HEARING, READING, AND THINKING.

◆

MR. GOSCHEN addressed at the Mansion House [illegible] a large gathering of students of both sexes of the London Society for the Extension of University Teaching on hearing, reading, and thinking. In the course of his remarks, he said much could be put into a lecture or speech which could not be derived from their perusal; though there were people whose intellectual appreciation was so keen and fine that reading afforded them luxurious enjoyment, which the finest speech or lecture could scarcely give; but they were exceptions. All depended on the voice; but what could the most skilful reporter do in such a case? Another advantage the lecturer had, if he possessed sufficient self-confidence and was master of his subject, and sufficiently ready of speech, was that he could rely for his expressions to some extent on the inspiration of the moment. But the lecturer must neither be a slave to preparation nor to coining phrases, but be able to adapt himself to the understanding and humour of his audience. Another advantage possessed by many of the Society's lecturers was that of exciting enthusiasm for their subjects by their own personality. Inspired writing was rare, for ten men could interest by speech for one who could interest by writing about a subject, and lecturers were not fulfilling their entire functions unless they excited the interest and enthusiasm of their hearers, more especially if the studies were not for breadwinning but for culture—for supplying the student with the means of self-improvement. Coming to the point of reading, it might be asked how they should read and what they should read. He would not ask them what they did read (laughter). He would neither answer the question what they should read, for Sir John Lubbock had done so by giving a special list of one hundred books, which one of the great leaders of thought at Oxford had declared to be too long, and that he would cut it down. The point he wished to press was, how did they read? There was no doubt that one of the great drawbacks of readers of the present day was the mass of books produced, a matter which he regarded as one of the greatest dangers of our time, when coupled with the idea that one must read everything. People ordered from the library a book which had been recommended to them without asking themselves how it would fit into a course of systematic reading, and they got it and read it after a fashion. He would earnestly impress on them that it was not necessary to read everything which came out—that systematic reading would give more enjoyment and secure more profit. Instead of taking every dish, as at a German *table d'hôte*, they should read *a la carte* in such quantities and qualities as they needed. The multiplicity of books, joined to the belief that all should be read, had led to the phenomena of the thirty pages of criticism and analysis of books in the old "Quarterlies" being condensed into the fifteen pages of the modern magazines, and they, in turn, being further condensed in the daily papers. That process had a deleterious effect on serious reading in many ways, since mere dipping into so many subjects destroyed the capacity for serious work, which, though it might not give so much contemporary information, would do more to lift them out of their daily lives, by giving them access to the high and ennobling thoughts of the first authors of all countries. The mass of current literature was driving out the great classics of the present and the past, and he warned them against the tendency to waste time on such productions that should be devoted to serious work requiring thought. (Hear, hear). Wanting to read so much led to hurried reading, which had become so much the fashion that even young ladies galloped through novels when they had plenty of time to read leisurely. With hurried reading there could [illegible] reading. Such readers did not see the beauties of literature; and, not appreciating them, those beauties were no longer being created, beautiful writing becoming every day more and more rare. It was a well-recognised principle in dietetics not to bolt your food; neither should they bolt their mental food. A wholesome appetite should be supplied with wholesome mental food, which should be taken leisurely, that being the way in which the student would best thrive. They should not commit the fault sometimes committed in taking physical food, of picking too daintily and leaving half uneaten. That practice did not indicate a healthy appetite, either in regard to food or to literature. (Hear, hear). The third intellectual process to which his title referred was thinking, which might be carried on simultaneously with hearing and reading, or as a separate process. Some people disagreed with everything they read, which, at any rate, indicated thought. A larger number agreed with everything they read, and if they were really thinking he had not much to say against the process; but the largest class of all consisted of those who read without thinking at all (laughter). Coming to what he would call original spontaneous thought, he was sorry to say that one of the greatest faults of the age was that thinking was going out of fashion and that people thought less and less. That was partly due to the hurry of life, and partly due to mental indolence. Men were ready enough for negative criticism because the materials were before them to work upon; but they objected to the labour of providing their own materials. One of the most difficult forms of thought was to form the plan of an essay or a speech—to make a backbone; and rather than take the trouble to think out the problem and choose a line men drifted, and got others to furnish them with suggestive remarks, instead of forming original spontaneous thoughts for themselves. Men thus got out of the habit of steady thought, and sank deeper and deeper into mental indolence. Warning the student he was addressing against the defects he had referred to, and pointing out that they never would get far with their studies without long, consecutive, and persistent *tetes-a-tetes* with their books and problems the right hon. gentlemen said it was not in vain that a society had been founded which the students would always regard as the link which bound them to some of the most pleasant associations of their intellectual lives. (Cheers.)

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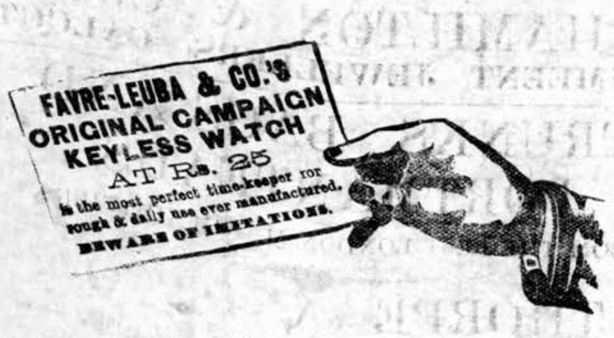

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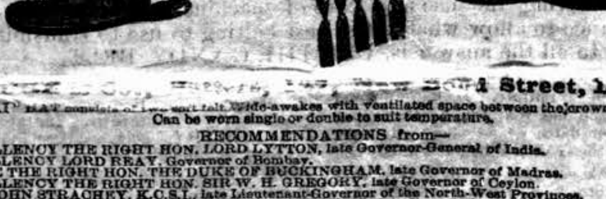

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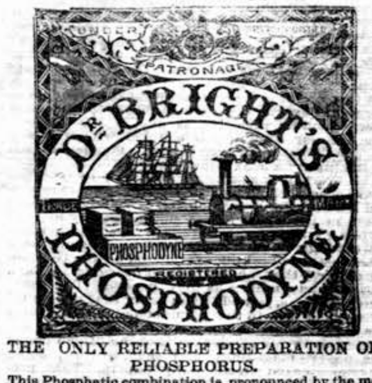

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